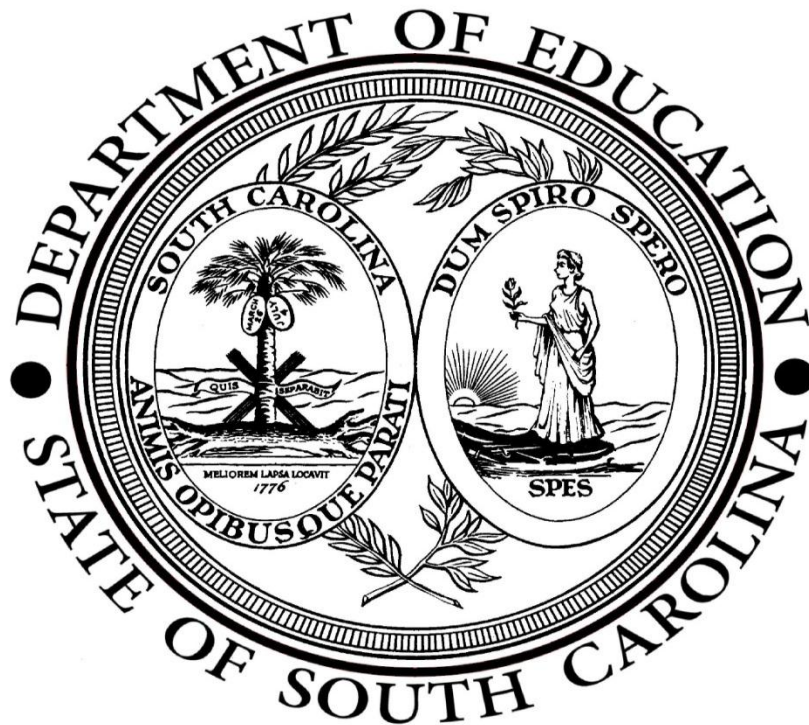


2011-2012 FUNDING MANUAL



OFFICE OF FINANCE

FOREWORD

We are pleased to provide you with the *2011–2012 Funding Manual*. This document serves as an important resource for identifying fiscal and compliance criteria for most of the funds disbursed to South Carolina school districts through the South Carolina Department of Education. This information should assist you in your analysis of funding allocations and should enhance your ability to maximize the financial resources available to your district.

The format of the *Funding Manual* is designed for ease of use in identifying funding sources and program objectives. In our efforts to provide school districts with better tools, we are continuing to improve this document. Over the past few years, the *Funding Manual* has been enhanced by the inclusion of the names, phone numbers, and e-mail addresses of the individuals within the Department who serve as the primary contacts for each program listed in the publication.

As additional or revised funding information becomes available during the school year, an addendum to this publication will be prepared and disseminated to users. A copy of the *Funding Manual* will be posted to the Department's Web site at <http://www.ed.sc.gov/agency/offices/finance/manuals/> under the title **2011–2012 Funding Manual**.

The staff members of the Office of Finance are prepared to provide technical assistance to you throughout the year.



Mick Zais, Ph.D.
State Superintendent of Education

ACKNOWLEDGMENTS

This manual has been prepared through the collaborative efforts of many individuals within the South Carolina Department of Education. Special appreciation is extended to the following team members who have made significant contributions in the coordination and preparation of this publication.

Mellanie Jinnette, Team Leader

Steve Abbott
Ashleigh Bartlett
Todd Bedenbaugh
Tracy Bedenbaugh
Christine Beyer
Rick Blanchard
Mark Bounds
Joshua Bowers
Craig Brooks
Bonnie Byrd
Delisa Clark
Aveene Coleman
Susan Creighton
Dennis Dotterer
Terry Fetner

Susan Flanagan
Diane Gillie
Lynn Hammond
Angela Hinton
R. Scot Hockman
Harriette Jenerette
Cathy Young Jones
Deborah Larkin
Mike King
Sue Martinez
Kathy Meeks
Marlene Metts
Sabrina Moore
Catherine Neff
Ruth Nodine

Jesse Outen
Darlene Prevatt
Len Richardson
Felicia Poston
Mary Ruzga
Heather Snelgrove
Bruce Shealy
Roy Stehle
David Stout
Andrew Thomas
Janet Thompson
Tina White
Sherry Williams
Pam Wills

The South Carolina Department of Education does not discriminate on the basis of race, color, national origin, sex, or handicap in admission to, treatment in, or employment in its programs and activities. Inquiries regarding the nondiscrimination policies should be made to the director of the Office of Human Resources, 1429 Senate Street, Columbia, South Carolina 29201, 803-734-8505.

Introduction

This funding manual is designed to provide the user with an organized, informative source of programmatic guidelines and expenditure guidelines associated with the various funding programs for South Carolina public schools.

This document details the funding levels and **allowed expenditures** of the following sources:

- Education Finance Act of 1977 (Act 163),
- Education Improvement Act of 1984,
- Early Childhood Development and Academic Assistance Act of 1993 (Act 135),
- Education Accountability Act of 1998,
- Child Development Education Pilot Program
- state restricted funding,
- education lottery act programs and
- federally funded programs.

The following format for legal citations is used in the *Funding Manual*. The text reference to the South Carolina Code of Laws is “S.C. Code Ann.” [Annotated], followed by the appropriate section numbers. If a section has been amended and is included in the annual supplement, the abbreviation “Supp.” and the appropriate year will follow the section number.

The text reference for the 2011-12 General Appropriation Act will be listed as General Appropriation Act, 2011 followed by any applicable proviso number.

Any questions or comments concerning this manual may be directed to

Len Richardson
Phone: 803-734-8122
lrichard@ed.sc.gov

or

Mellanie Jinnette
Phone: 803-734-3605
mjinnett@ed.sc.gov

Section 1

REVENUE 3300 EDUCATION FINANCE ACT (EFA)

SUBFUND 100 GENERAL FUND

Allocation Formula

The EFA appropriation for 2011-12 is \$ 1,165,560,108

The ADM (average daily membership) for each student classification is multiplied by the weighting factor for the respective classification to determine the weighted pupil units (WPU) for each classification. The district's total WPU for all classifications is multiplied by the base student cost (BSC) to arrive at the total cost for the foundation program.

The amount of local support the district is required to provide is determined by computing the total statewide collective local share (approximately 30 percent) of the cost of the foundation program multiplied by the district's index of taxpaying ability. The district's index of taxpaying ability is the district's relative fiscal capacity compared to that of all other districts in the State, based on the full market value of all taxable property of the district.

The amount that the State provides to each school district is the difference between the total cost for the district to provide the foundation program and the district's required local support.

Eighty-five (85) percent of the funds allocated through state and local effort for each weighted classification, except the Speech classification, must be spent in direct and indirect aid in the specific program (classification) that serves the students who generated the funds. Districts failing to comply with this requirement are subject to a loss or reduction of state funds.

In order to qualify for state funds under this act, each school district is required to pay each certified teacher or administrator an annual salary in accordance with the State's minimum salary schedule for the employee's experience and class.

base student cost (BSC) = \$1,880

state weighted pupil units (WPU) = 865,782

Allocations for EFA are paid as one-twelfth of the projected total district allocation each month on the following calculation:

Formula Calculation

(district WPU X BSC) – (state WPU X BSC X index X .3) = district allocation

Legal References

S.C. Code Ann. § 59-20-10 *et seq.* (2004)

Education Finance Act of 1977 (Act 163)

General Appropriation Act, 2011, Provisos 1.3, 1.4, and 1.8

Guidelines

The Education Finance Act of 1977 (Act 163) was developed through a spirit of cooperation among educational interests and legislative leadership. It was enacted to achieve school finance reform and was designed to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a reasonable balance between the portion of the funds to be paid by the State (approximately 70 percent) and the portion of the funds to be paid by the districts collectively (approximately 30 percent) in support of the foundation program.

The purpose of the Act, according to its legislative background, can be summarized in three words: adequacy, equality, and accountability. These are accomplished by providing each public school student an equal educational opportunity in terms of financial support and by requiring each school district to report how these financial resources are used in the providing of educational programs.

So that funds will be equitably distributed to the school districts on the basis of student need, cost factors called “weightings” are used to provide for the relative cost difference among educational programs. A weighting of 1.0 is assigned to students in grades four through eight who are being educated in regular classroom settings. These students are considered to be the most economically educated group. The funding level for this group is called the base student cost (BSC) and supports the costs necessary to meet the criteria established by the State Legislature.

Each school district must maintain a program membership for every school in that district by compiling the student membership for each of the fifteen classifications. The cumulative 135-day ADM of each school district by program classification determines the district’s monetary entitlement. The district’s ADM is computed and reported in accordance with the regulations of the State Board of Education. Funds are disbursed monthly to the school districts. The final allocation of state funds is based on the cumulative 135-day ADM in each classification.

The following is a list of the classifications, weightings, and revenue codes:

<u>Revenue Codes</u>	<u>Program Code</u>	<u>Classification</u>	<u>Weighting</u>
3311	K	Kindergarten	1.30
3312	P	Primary	1.24
3313	EL	Elementary	1.00
3314	HS	High School	1.25
3315	TM	Trainable Mentally Handicapped ⁽¹⁾	2.04
3316	SP	Speech Handicapped	1.90
3317	HO	Homebound	2.10
3321	EH	Emotionally Handicapped	2.04
3322	EM	Educable Mentally Handicapped	1.74
3323	LD	Learning Disabilities ⁽²⁾	1.74
3324	HH	Hearing Handicapped	2.57
3325	VH	Visually Handicapped	2.57
3326	OH	Orthopedically Handicapped ⁽³⁾	2.04
3327	V1	Vocational (Grades 9–12)	1.29
3327	V2	Vocational (Grades 9–12)	1.29
3327	V3	Vocational (Grades 9–12)	1.29
3331	AU	Autism	2.57

⁽¹⁾Includes Profoundly Mentally Handicapped (PMD)

⁽²⁾Includes Developmentally Delayed (DD) and Other Health Impaired (OHI)

⁽³⁾Includes Traumatic Brain Injury (TBI)

For purposes of implementing Section 5 (3) of the SC Education Finance Act of 1977, in which eighty-five percent of the amount determined for each weighted classification in Section 4 (1) (d) shall have been expended in the program which generated the funds, the following expenditure tests shall be made.

- A. Category I program standard required expenditure equals eighty-five percent times ADM times base student cost times program weight.
- B. Category II program standard required expenditure equals eighty-five percent times ADM times base student cost times (program weight minus base student weight).
- C. Category III program standard required expenditure equals ADM times base student cost times .04 plus district average FTE in vocational program times ADM times 1.25 times base student costs with results times eighty-five percent.

For these purposes, programs shall be classified as follows:

Category I Programs

1. Kindergarten
2. Primary
3. Elementary
4. High School
5. Trainable Mentally Handicapped
6. Homebound

Category II Programs

1. Kindergarten
2. Primary
3. Elementary
4. High School
5. Trainable Mentally Handicapped
6. Homebound

Category III Program

1. Vocational

The appropriate accounts for **allowed expenditures** are

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with EFA guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Finance
Contacts: Len Richardson, 803-734-8122
Mellanie Jinnette, 803-734-3605
E-Mail Addresses: lrichard@ed.sc.gov
mjinnett@ed.sc.gov

Section 2

EDUCATION IMPROVEMENT ACT (EIA)

The Education Improvement Act of 1984 was South Carolina's original blueprint for enacting a quality program of public instruction for current and future generations. A one-cent state sales tax increase provided additional funds to

- raise student performance by increasing academic standards;
- strengthen the teaching and testing of basic skills;
- elevate the teaching profession;
- improve leadership, management, and fiscal efficiency;
- implement quality controls and reward productivity;
- create more effective partnerships among schools, parents, community, and business; and
- provide school buildings that are conducive to improved student learning.

The Education Improvement Act represents South Carolina's effort to improve the quality of its public education system. The Act is a comprehensive education reform plan containing specific programs and strategies for improving public education in the State, as well as mechanisms for distributing funds for the Act's implementation.

To guard against school districts' reducing their existing financial effort as a result of the increased level of state funding, the Act requires that each district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees.

In accordance with S.C. Code Ann. § 59-21-1020 (2005), "Any line item appropriation not fully expended for any program under the South Carolina Education Improvement Act of 1984 reverts to the fund."

However, the Office of Finance has determined that because of the nature of certain allocations, the following EIA program strategies are **excluded** from the carryover provision:

National Board Certification (NBC) Salary Supplement (Revenue 3532, Subfund 332)

School Employer Contributions (Revenue 3555, Subfund 355)

Teacher Salary Increase (Revenue 3550, Subfund 350)

Teacher Supplies (Revenue 3577, Subfund 377) (Unless the district elected to maintain the teacher supply funding in compliance with proviso 1A.16)

Section 3

EARLY CHILDHOOD DEVELOPMENT AND ACADEMIC ASSISTANCE ACT (ACT 135)

The Early Childhood Development and Academic Assistance Act of 1993 (Act 135) offers the opportunity to focus on a planning process that will result in a renewal of schools and school districts in South Carolina. Through the input of all the members of a school community by way of the representatives on the School Improvement Council, these plans serve as a guide to

- place an emphasis on early childhood education and dropout prevention while promoting assistance for students at every grade level that is more flexible and tailored to individual needs and learning styles;
- focus the State's resources on academic success and prevention of academic problems;
- establish the expectation that through extra assistance and learning time that enables young students to attain essential skills and success, all children will be prepared for the fourth grade and all students will graduate from high school with their peers;
- promote the advancement of age-appropriate and individually appropriate curricula and coordinated programs from preschool through grade three that are supportive of the curriculum in grades four through twelve; and
- allow districts and schools greater flexibility in providing targeted, coordinated programs of student assistance.

Section 4

SOUTH CAROLINA EDUCATION ACCOUNTABILITY ACT

The South Carolina Education Accountability Act of 1998 was enacted to establish a performance-based accountability system. This new accountability system focuses on improving the teaching process and learning experiences to provide students with a strong academic foundation. The Act assigns responsibilities for improving student performance and for taking action to improve classroom practice and school performance to the Governor, the General Assembly, the Education Oversight Committee, the State Board of Education, the South Carolina Department of Education, local school boards, colleges and universities, administrators, teachers, and parents. Specifically the accountability system is designed to

- use academic achievement standards to encourage higher performance by aligning the state assessment to those standards and linking policies and criteria for performance standards, accreditation, reporting, school rewards and targeted assistance;
- provide an annual report card with a performance indicator system to provide clear and specific information to parents and the general public about the school's and the district's academic performance and their performance in other areas;
- require all districts to develop and implement local accountability systems to stimulate quality teaching and learning practices and to target assistance to low-performing schools;
- provide resources to strengthen teaching and learning in the classroom in order to improve student performance and to reduce gaps in performance;
- provide support for the professional development of teachers and other school staff; and
- expand the ability to evaluate the system and to conduct in-depth studies on implementation, efficiency, and effectiveness to measure academic improvement efforts.

Section 5

SOUTH CAROLINA PUBLIC CHARTER SCHOOL ACT

The South Carolina Public Charter School Act of 1996 was enacted to provide for the manner in which a charter school shall be formed, funded, regulated, and governed. The Act (S.C. Code Ann. § 59-40-10 *et seq.* (2005)) provides the capability to design and operate public charter schools in order to “improve student learning,” “encourage the use of a variety of productive teaching methods,” “establish new forms of accountability for schools,” and “create new professional opportunities for teachers.”

The South Carolina Department of Education (SCDE) awards public Charter School Planning-Implementation Grants to eligible applicants with funds provided by the U.S. Department of Education. Information on these federal grants is provided in section 6 of this manual. Once a charter has been approved by a sponsoring school district, additional state, local, and federal funds are available for the operation of the public charter school. State and local funding is distributed to the charter school according to the following payment method:

The **State** will make payments for the district to the **county treasurer**. The county treasurer will disburse funds to the **school district**. The school district will disburse funds to the **charter school** based on the following formula:

For a charter school established on July 1, 2011, audited General Fund revenues from FY 2009-10 will be divided by FY 2009-10 weighted pupil units (WPU) of the sponsor district. The result is then increased or held to 0.00 percent by the EFA inflation factor. This product is multiplied by the charter school's WPU.

- Payments are to be made monthly beginning July 1. Before the first payment, the funding calculation must be verified by the SCDE. The amount of the payment is based on a WPU estimate mutually agreed upon by the district and the charter school. An adjustment will be made at the 45-day pupil count, and a final allocation will be based on the 135-day pupil count.
- Districts should update a charter's monthly payments at the 45th day as well as adjusting for the FY 2010-11 audited general fund revenues.
- The charter school will utilize SCDE's pupil accounting and student accountability systems. The charter school will report its student data to the **school district** that will in turn report to the **SCDE**.
- The charter school may negotiate the purchase of other services from the school district (e. g., custodial, warehousing, maintenance).

- Of the funds appropriated, districts with locally approved charter schools will receive funds after verification of student attendance on the fifth day of school at the beginning of each school year for those charter schools with approved incremental growth and due to expansion as provided in their charter application. The Department of Education will release funds to districts on behalf of their charter schools no later than 15 days after receipt of verified enrollment. Districts must provide this funding to eligible charters no later than 30 days after receipt from the Department of Education. Funding will be adjusted at the 45-day school count as is currently the case with the Education Finance Act. This does not apply to schools approved and operating under the South Carolina Charter School District

A proportionate share of federal and state categorical aid funds (EIA and state-restricted grants) will be disbursed to the public charter school based on the number of students eligible for such funds. In accordance with Section 10306(a) of Elementary and Secondary Education Act, as reauthorized by the No Child Left Behind Act of 2001, Title V, Part B, Public Charter Schools,

each State educational agency shall take such measures as are necessary to ensure that every charter school receives the Federal funding for which the charter school is eligible not later than 5 months after the charter school first opens, notwithstanding the fact that the identity and characteristics of the students enrolling in that charter school are not fully and completely determined until that charter school actually opens. The measures similarly shall ensure that every charter school expanding its enrollment in any subsequent year of operation receives the Federal funding for which the charter school is eligible not later than 5 months after such expansion.

For additional information on the funding process for public charter schools, see appendix B.

Responsible Offices:	Office of School Transformation Office of Finance
Contacts:	Dennis Dotterer, 803-734-8368 (program questions) Mellanie Jinnette, 803-734-3605 (funding questions)
E-Mail Addresses:	ddotterer@scteachers.org mjinnett@ed.sc.gov

Section 6

MEDICAID OVERVIEW

The Medicaid program was established by Title XIX of the Social Security Act to provide medical assistance to low-income individuals such as pregnant women, children, and the aged, blind or disabled. The Medicaid program is a cooperative federal-state program where both the federal and state governments participate in the funding. States' participation rates, established by the federal government, are based on the State's per capita income and are recalculated annually. Due to passage of the American Recovery and Reinvestment Act (ARRA), South Carolina's state participation rate varies over several funding quarters effective October 1, 2009. From October 2009 through December 2010, the state participation rate is 20.42% and the federal participation rate (FFP) is 79.58%. The state participation rate of 23.42% is effective January 1, 2011 and changes to 25.42% effective April 1, 2011. It will increase to 29.96% effective July 1, 2011 with the federal participation rate changing to 70.04%. Family planning services are an exception to these rates and are reimbursable at an enhanced rate of 90% FFP and 10% state matching funds.

The Act and implementing regulations define the types of services a state may and must offer and the categories of recipients it may and must cover. States design and administer the program under the oversight of the Centers for Medicare & Medicaid Services (CMS). A state's choice as to the medical assistance it offers to various categories of recipients are reflected in its Medicaid state plan, a comprehensive written document that describes the nature and scope of services and recipients of the state's Medicaid program.

In 1997, the State Children's Health Insurance Program (SCHIP) was enacted under Title XXI of the Social Security Act to enable more medical coverage for uninsured or under-insured children. The national reimbursement rate for this program is 80% FFP with 20% state participation. This law allows states to cover children at various poverty levels through State Plan Amendments. In South Carolina, this program was established as Partners for Healthy Children (PHC). Effective October 1, 2010, SC's PHC covers children at poverty levels at or below 200% FPL for children up to age 19. 200% FPL covers children in a family of four at an income limit of \$3,725 monthly or \$44,700 annually.

School-based health services are an effective method of providing essential medical care to Medicaid eligible children. Section 1905(a) (4) (B) of the Act includes early and periodic screening, diagnostic, and treatment services (EPSDT) as a mandatory Medicaid service for children. School-based services include routine preventive health care, primary treatment and services for children with special needs. South Carolina schools are Medicaid providers eligible to provide approximately 18 Medicaid services to pre-school and school age children.

The Medicaid program also allows reimbursement of costs for administration. The administrative reimbursement rates are the same for all states. The general administrative reimbursement rate is 50% FFP (federal financial participation) and 50% state funds. South Carolina schools presently participate in the Medicaid administrative claiming program, reimbursable at 50%.

Further information on Medicaid can be found by visiting the Department of Education Medicaid Services website at <http://ed.sc.gov/agency/OS/Medicaid/> and the SC Department of Health and Human Services website at <http://www.scdhhs.gov/index.asp>

Section 7
Alphabetical Cross-Reference

<u>ACCOUNT TITLE</u>	<u>PAGE</u>
<u>A</u>	
ADEPT Program	21
Adult Education (Federal)	189
Adult Education (EIA).....	66
Aid to Districts.....	92
After-School Snacks, School Food Service Program.....	207
American Recovery and Reinvestment Act (ARRA), Title I Basic State Grant Programs	156
Arts in Education.....	28
<u>B</u>	
Barnwell Facilities Funds, Children’s Education Endowment.....	124
Basic State Grant Programs, Title I.....	149
Breakfast Program, School	207
Bus Driver Aides, Handicapped Transportation	109
Bus Driver Salary and Fringe, EAA.....	118
Bus Driver Salary, School	116
<u>C</u>	
Career and Technology Education Equipment (EIA)	33
Career and Technology Education Equipment (State).....	98
Cash in Lieu of Commodities, Food Distribution	207
CDC State and Local Coordinated School Health Programs	222
Charter School Grant, Public	159
Charter Schools Act, South Carolina Public.....	12
Charter Schools in South Carolina (Listing)	229
Child Development Education Pilot Program (CDEPP)	53
Children with Disabilities, Preschool (IDEA) Federal Grants.....	198
Children with Disabilities, Preschool EIA	56
Children’s Education Endowment (Barnwell Facilities Fund)	124
Commodities, Food Distribution	207
Consolidated Funding.....	108
Contract Reimbursement, Handicapped Transportation	110
<u>D</u>	
Disabilities Education Act, Individuals with	193
Disabilities, Programs for Children with (Federal Preschool Grants) (IDEA).....	198
Due Dates for SCDE Reports	232
Drug and Violence Prevention Program (Title IV, 21st Century Schools)	213

<u>E</u>	
EAA (Education Accountability Act)	11
EAA Bus Driver Salary and Fringe.....	118
EAA Technical Assistance (EIA).....	74
Early Childhood Development and Academic Assistance (Act 135).....	10
Early Childhood Program (4K Programs Serving Four-Year-Old Children)	49
EEDA Transportation	121
Education Foundation Supplement.....	132
Education License Plates.....	129
EEDA Career Specialists	95
EFA (Education Finance Act)	5
EIA (Education Improvement Act)	9
Employer Contributions, Fringe Benefits.....	95
Employer Contributions, School (EIA)	65
Enhancing Education Through Technology (E2T2), Title II.....	163
Enhancing Education Through Technology (E2T2), Title II (ARRA)	167
Enhancement, K–5 (Lottery)	139
Enhancement, 6-8 (Lottery)	135
Even Start Family Literacy	187

<u>F</u>	
Family Literacy, Even Start	187
Food Distribution Program, Commodities	207
Food Service Programs, School	207
Formative Assessment	97
4K Programs Serving Four-Year-Old Children, Early Childhood Program.....	49
Fresh Fruit and Vegetable Program.....	207
Fringe Benefits Employer Contributions.....	126
Flexibility Procedures.....	226

<u>H</u>	
Handicapped Children, Early Intervention for Preschool-Aged (Preschool Programs for Children with Disabilities).....	56
Handicapped Student Services, Trainable and Profoundly Mentally	40
Handicapped Transportation—Bus Driver Aides	109
Handicapped Transportation—Contract Reimbursement	110
Hazardous Condition Transportation, School Bus Driver Salary.....	116
High Achieving Students.....	59
High Schools That Work/Making Middle Grades Work (EIA)	80
High Schools That Work/Making Middle Grades Work (State)	105
HIV/AIDS (CDC State and Local Coordinated School Health Programs)	222
Home Schooling.....	112

<u>I</u>	
IDEA (Individuals with Disabilities Education Act).....	193
IDEA (ARRA 611)	200

IDEA Preschool (ARRA 619)	205
Improving Teacher Quality	181
Individuals with Disabilities Education Act (IDEA)	193

J-K-L

Language Instruction for Limited English Proficient and Immigrant Students, Title III	170
Learn and Serve America	224
LEP (Limited English Proficient)	170
License Plates, Education	129
Lunch Program Aid, School	115

M-N

Mathematics and Science Partnerships Program, Title II	161
McKinney-Vento Homeless Education Assistance Act	172
McKinney-Vento Homeless Educational Assistance Act (ARRA)	174
Medicaid Overview	14
Migrant Education, Title I	149
National Board Salary Supplement (EIA)	42
Neglected and Delinquent, Title I	149
Nursing Program	94

P

Palmetto Priority Schools	76
Perkins Aid, Title I	145
Preschool Grants (IDEA), Federal	198
Preschool Programs for Children with Disabilities	56
Professional Development	31
Profoundly (Trainable) Mentally Disabled Student Services	40
Project Accounting Listing	233
Public Charter School Grant	159
Public Charter Schools Act, South Carolina	12
Public Charter Schools in South Carolina (Listing)	229

Q-R

Reading	72
Refurbishment of K-8 Science Kits	38
Residential Treatment Facilities (RTF)	130
Retiree Insurance	128
Rural and Low-Income School Program, Title VI	152

S

School Building Aid, State	122
School Bus Driver Salary (Includes Hazardous Condition Transportation)	116
School Employer Contributions (EIA)	65
School Food Service Programs	207

School Improvement Grant	154
School Lunch Program Aid	115
School Technology Initiative (EIA)	23
Special Education (MOE – State Allocation).....	85
State School Building Aid.....	122
State Fiscal Stabilization Fund (ARRA).....	178
Student Health and Fitness.....	103
Student Health and Fitness - Nurses (EIA).....	83
Student Health and Fitness - Nurses (State)	113
Students at Risk of School Failure	46

I

Teacher of the Year Awards.....	45
Teacher Incentive Fund.....	176
Teacher Salary Increase.....	63
Teacher Supplies	78
Technical Assistance, EAA	74
Technology, School (EIA)	24
Title I, Basic State Grant Programs.....	149
Title I, Perkins Aid	145
Title II, Enhancing Education Through Technology.....	163
Title II, Mathematics and Science Partnerships Program	161
Title III, Language Instruction for Limited English Proficient And Immigrant Students	170
Title IV, 21st Century Schools, Drug and Violence Prevention Program.....	213
Title IV, 21st Century Schools, 21st Century Community Learning Centers Program	216
Title VI, Rural and Low-Income School Program	152
Trainable and Profoundly Mentally Disabled Student Services.....	40
Transportation, Handicapped—Bus Driver Aides	109
Transportation, Handicapped—Contract Drivers	110
Transportation, Hazardous Condition	116
Transportation Workers' Compensation.....	120

U-V-W-X-Y-Z

Work-Based Learning.....	89
--------------------------	----

Section 8

EIA Descriptions, Guidelines and Funding (Listed by Subfund Code)^{a,b}

Revenue Code	EIA Subfund	EIA Program Description	2011-2012 Allocation	Page Number
3502	302	ADEPT	\$ 786,518	21
3505	305	School Technology	TBD	25
3509	309	Arts in Education	\$ 1,187,571	28
3511	311	Professional Development	\$ 4,886,933	31
3525	325	Career and Technology Education Equipment	\$ 2,946,296	33
3526	326	Refurbish K-8 Science Kits	\$ 4,000,000	38
3530	330	Trainable and Profoundly Mentally Disabled Student Services	\$ 2,695,778	40
3532	332	National Board Salary Supplement	\$ 68,564,000	42
3533	333	Teacher of the Year Award	\$ 155,000	45
3538	338	Students at Risk of School Failure	\$ 135,813,204	46
3540	340	4-Year-Old Early Childhood Program	\$ 15,513,846	49
3541	341	Child Development Education Pilot Program (CDEPP)	\$ 17,300,000	53
3542	342	Preschool Programs for Children with Disabilities	\$ 2,878,146	56
3544	344	High Achieving Students	\$ 24,128,246	59
3550	350	Teacher Salary Increase	\$ 77,061,350	63
3555	355	School Employer Contributions	\$ 15,766,752	65
3556	356	Adult Education	\$ 9,424,016	66
3558	358	Reading	\$ 3,271,026	72
3568	368	Technical Assistance (Carryover only)	\$ 0	74
3571	371	Palmetto Priority Schools	\$ 6,000,000	76
3577	377	Teacher Supplies	\$ 12,999,520	78
3578	378	High Schools That Work/Making Middle Grades Work	\$ 743,354	80
3581	381	Student Health and Fitness - Nursing	\$ 6,000,000	83
3585	385	Special Education – MOE	\$ 45,481,854	85
3592	392	Work-Based Learning	\$ 3,021,348	89
3597	397	Aid to Districts	\$ 15,746,716	92

REVENUE	3502	ADEPT
SUBFUND	302	SPECIAL REVENUE FUND

Allocation Formula

Funds to support the Assisting, Developing, and Evaluating Professional Teaching (ADEPT) system will be allocated to school districts based on the total available funds divided by the number of certified teachers participating in ADEPT Induction Programs.

Of the total funds appropriated, 10 percent is to be used to pay institutions of higher education (colleges and universities) based on the number of student teachers who are fulfilling their ADEPT pre-service requirements.

Unexpended ADEPT funds may be carried forward to the next fiscal year and expended for the same purposes.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.47

Guidelines

In order to be eligible to receive ADEPT funding, the **school district** must

- develop and submit an ADEPT plan that describes the district's induction and mentoring program, formal evaluation model, professional growth and development initiatives (e.g., diagnostic assistance, competence-building goals-based evaluation, research and development goals-based evaluation, communities advancing professional practices), and ADEPT program evaluation results and implications;
- implement the district's ADEPT plan for the current academic year, as submitted to and accepted by the South Carolina Department of Education (SCDE); and
- report to the SCDE on or before February 15 the names of all certified induction-contract teachers who are participating in induction programs and receiving support from qualified mentors.

In order to be eligible to receive ADEPT funding, the **institution of higher education (IHE)** must

- develop and submit an ADEPT plan that describes the way in which the IHE will assist, develop, and evaluate candidate performance

- relative to the ADEPT standards and expectations as well as the IHE's ADEPT program evaluation results and implications;
- implement the IHE's ADEPT plan for the current academic year, as submitted to and accepted by the SCDE; and
- report to the SCDE on or before May 15 the names of all teacher candidates who satisfied all IHE and SCDE student teaching (clinical practice) prerequisites and who completed student teaching during the academic year.

Allowed expenditures include costs that are directly associated with ADEPT-related planning, training, implementation, and program evaluation. Allowable expenditures include, but are not necessarily limited to, the following:

- ADEPT-related materials and resources;
- salary supplements and stipends for persons participating in training and/or professional development activities that directly relate to ADEPT;
- substitute teacher reimbursement for teachers participating in training and/or professional development activities that directly relate to ADEPT;
- salary supplements and stipends for personnel responsible for coordinating and/or implementing the ADEPT program (e.g., coordinators, administrative staff, evaluators, mentors);
- base salary and employee benefits for personnel responsible for coordinating and/or implementing the ADEPT program, in direct proportion to the extent of the employee's ADEPT-related job responsibilities. For example, if 30% of an employee's job responsibilities relate directly to coordinating or implementing the ADEPT system, then available ADEPT funds may be used to pay for up to 30% of the employee's base salary and benefits.

The appropriate accounts for **allowed expenditures** are

302-100-100	Instruction Salaries
302-100-200	Instruction Employee Benefits
302-100-120	Instruction Substitute/Temporary Salaries
302-100-130	Instruction Overtime Salaries/Stipends
302-100-200	Instruction Employee Benefits
302-223-100	Supervision of Special Programs Salaries
302-223-200	Supervision of Special Programs Employee Benefits
302-223-300	Supervision of Special Programs Purchased Services
302-223-400	Supervision of Special Programs Supplies and Materials
302-223-500	Supervision of Special Programs Capital Outlay
302-223-600	Supervision of Special Programs Other Objects

302-224-100	Improvement of Instruction Inservice and Staff Training Salaries
302-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
302-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
302-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
302-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
302-224-600	Improvement of Instruction Inservice and Staff Training Other Objects

Responsible Office:	Office of Educator Evaluation
Contact:	Kathy Meeks, 803-734-4067
E-Mail Address:	kmeeks@scteachers.org

REVENUE	3505	SCHOOL TECHNOLOGY INITIATIVE
SUBFUND	305	EIA FUND

Allocation Formula

Funds will be allocated to districts based on ADM (average daily membership) and the percentage of district free/reduced lunch counts in grades 1–3 compared to the statewide free/reduced lunch counts for the second preceding year.

Note: The K–12 Technology Initiative Committee’s core membership includes a representative from SCDE, the State Budget and Control Board, the SC State Library, and SCETV. Additional membership includes representatives from AT&T and Verizon, representing the telecommunications and internet provider communities.

Funding is dependent on decisions made by the K-12 Technology Committee.

Legal Reference

General Appropriation Act, 2011, Provisos 1A.29 and 89.32

Guidelines

Expenditures made with these funds should support the local implementation of the South Carolina Educational Technology Plan, the district technology plan, the district strategic plans, school renewal plans, and local implementation of the Teacher Technology Proficiency Proviso (1A.32) and the student technology requirements of the No Child Left Behind Act (NCLB). Purchases should take into account issues projected in long-range plans such as the application of technology to teaching and learning.

NCLB states that “every student is [to be] technologically literate by the time the student finishes the eighth grade, regardless of the student’s race, ethnicity, gender, family income, geographic location, or disability.” The Teacher Technology Proficiency Proviso (1A.32) states that “the South Carolina Department of Education shall approve teacher technology competency standards and local school districts must require teachers to demonstrate proficiency in these standards as part of each teacher’s Professional Development Plan.” SCDE approval of the district’s teacher and 8th grade student technology standards shall be a prerequisite for expenditure of district technology funds. Accordingly, each district must submit and receive approval of its district technology plan, including technology professional

development plans and standards, by the Office of eLearning in the State Department of Education prior to expenditure of these funds.

Additionally, districts are required to complete an annual online school and district technology inventory site survey for the preceding school year. This survey must be completed for each year in which funds are received or expended.

If either of these requirements are not currently met by the district, the district is not authorized to expend these funds. Failure to comply with either of these requirements can result in the return of these funds by the district.

To ensure the maximum impact in each school, the following guiding principles for allowed purchases should be considered. Purchases should

- provide for any hardware, software, or connectivity that is necessary to ensure extended connectivity and use of the dedicated telecommunications lines of the state network OR provide for technology professional development or instructional materials to support technology professional development;
- focus on resources and professional development that facilitate integrated curriculum-based use of technology that centers on weaving technology resources into daily instruction and on using them to support the curriculum standards;
- supplement but not supplant the existing or projected school and district technology budgets;
- reflect equitable distribution of funds throughout the district;
- reflect planning by a broadly representative committee within the district;
- match technologies to the local need, considering the fact that all technologies, video equipment, computers, network switches and routers, servers, cabling and others are appropriate uses for these funds; and
- support the State-provided software packages (student information system, the special services/IEP application, the textbook management system, and others) by allowing up to 20 percent of this allocation to be used for purchasing hardware to support these packages.

In addition, for any portion of these funds used for technology professional development, the following guidelines are provided:

- These funds may be used for graduate course contracts with South Carolina colleges and universities, instructor stipends for graduate or recertification courses offered by districts, mini-course modules, professional development conference workshops, and technical courses and technology conference registration fees.
- These funds may also be used to purchase instructional materials to support the courses and workshops offered in districts. This can include material goods such as software and equipment (e.g., digital cameras) to be used in training;

however, these materials must remain district property and may not be retained by course participants.

- With district discretion, a portion of these funds may be used to support technical courses for building-level technical support persons.
- Currently employed, certified, public school K–12 educators are eligible to participate in courses and workshops funded by this initiative. This includes teachers, media specialists, curriculum and instructional leaders, principals, and superintendents. In addition, district technical personnel are eligible to participate in specialized technical courses.
- Prior to offering district recertification courses, school districts must routinely submit an application to the Division of Educator Quality and Leadership at SCDE.
- At the conclusion of any professional development course, participants should complete an evaluation of that course or workshop. These evaluations must be kept as a part of the technology professional development files until the completion of the district audit for that year.
- The district initiating contracts for graduate courses must make all arrangements with the college or university for courses, instructors, meeting sites, and use of computer labs.
- Funds **may not** be expended for travel, lodging, participant stipends, substitutes, or personnel positions. Funds may be used for contractual services and registration fees for technology-based conferences.

The appropriate accounts for **allowed expenditures** are

305-100-300**	Instruction Purchased Services
305-100-400	Instruction Supplies and Materials
305-100-500	Instruction Capital Outlay
305-200-300**	Support Services Purchased Services
305-200-400	Support Services Supplies and Materials
305-200-500	Support Services Capital Outlay
305-222-300	Library and Media Services Purchased Services (Limited to staff development expenditures for media specialist)
305-223-300	Supervision of Special Programs Purchased Services (Limited to staff development expenditures for program supervisors)
305-224-100	Improvement of Instruction Inservice and Staff Training Salaries
305-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
305-224-300	Improvement of Instruction Inservice and Staff Training

	Purchased Services
305-224-332	Improvement of Instruction Inservice and Staff Training Travel (for conference and workshop registration, no lodging, meals, nor mileage)
305-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
305-232-300	Office of the Superintendent Purchased Services (Limited to staff development expenditures for district administrators)
305-233-300	School Administration Purchased Services (Limited to staff development expenditures for school administrators)

****Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above guidelines, school technology and renewal plans, and district strategic plans. As a result, the function and object accounts displayed above are header accounts only and not the detailed object-level expenditure account codes that **must** be recorded by the district.**

Responsible Office:	External Technology
Contact:	Tom Olson, 803-734-8174
E-Mail Address:	tolson@ed.sc.gov

REVENUE 3509 ARTS IN EDUCATION

SUBFUND 309 EIA FUND

PROJECT NUMBER TF

Allocation Formula

A single school or district may submit ***only one*** grant application.

Arts Curricular Innovation Grants are provided in two grant categories.

Distinguished Arts Program Grant

A district may apply for a Distinguished Arts Program Grant for up to \$40,000 ~~\$4,000~~ per year, not to exceed \$120,000 ~~\$1,000~~ for the three-year period. Districts with schools with fourth grade art and music may opt to participate in the South Carolina Arts Assessment Program (SCAAP) for an additional grant award of \$5,000 each year for three schools to participate. Districts may receive an additional grant award for \$2,000 per school each year in districts with fewer than three schools with fourth grade art and music classes.

A school may apply for a Distinguished Arts Program Grant for up to \$18,000 per year, not to exceed \$54,000 for the three-year period. Schools with fourth grade art and music classes may opt to participate in SCAAP and receive an additional \$2,000 each year in funding.

Strategic Planning Grant or Special Project Grant

A school may apply for *either* a strategic planning grant *or* a special project grant for up to \$3,500.

A district may apply for *either* a strategic planning grant *or* special project grant for up to \$6,000.

Districts and schools may both apply for a SP/SP grant during the same grant cycle.

Legal References

S.C. Code Ann. § 59-29-220 (2004)

General Appropriation Act, 2011, Proviso 1A.12

Guidelines

The purpose of the Arts Curricular Innovation Grants (ACIG) Distinguished Arts Program (DAP) and Strategic Planning/Special Project (SP/SP) is to assist schools and districts to develop and implement arts initiatives that support quality arts education programs that significantly improve student achievement in the arts. ACIG-funded programs must promote innovative development and implementation of appropriate curricula, instruction, and assessment based on the 2010 South Carolina Academic Standards for the Visual and Performing Arts (SCASVPA). ACIG-funded programs must also serve as the foundation to support quality arts instruction and the growth of dance, music, theatre, and visual arts programs in South Carolina schools. Successful DAP proposals must include dance, music, theatre, and visual arts during the course of the three-year strategic plan.

Districts and schools receiving ACIG funding must plan to implement strategically a quality comprehensive and sequential arts education program that includes dance, music, theatre, and visual arts. Applicants wanting to address the Academic Standards for Media Arts must do so through the integration of these standards in dance, music, theatre, and visual arts courses.

There are three types of Arts Curricular Innovation Grants: three-year Distinguished Arts Program Grants, Strategic Planning Grants, and Special Project Grants. Grants will be awarded on the basis of a competitive review of applications.

All K–12 public schools and school districts in South Carolina are eligible to apply for either a DAP grant or a SP/SP grant, but not both. An individual school or district may apply for only one type (DAP or SP/SP) under the ACIG program. Only those districts and schools that complied with either DAP or SP/SP funding and reporting requirements from previous rounds are eligible to apply for funding. If a district submits a DAP grant application, schools within that district are ineligible to submit a DAP or an SP/SP grant application. Multiple schools within a district may apply and receive school-level DAP grants and SP/SP grants if a district DAP grant application is not submitted.

DAP funding over the three-year period is contingent upon the quality of the applicant's continuation proposals for years two and three. Continued DAP funding is contingent on the successful completion/attainment of goals and objectives for the current grant cycle and on the fulfillment of all grant-reporting obligations, including submission of the final report. Schools and districts that have not submitted a final report for current funding will not be considered for future funding. A school or district that does not apply for DAP continuation funding for years two or three immediately following year one must reapply during the following grant cycle as a year-one applicant.

Allowed expenditures are limited to those identified in the approved application and include funding to

- plan, develop, and implement arts education curricula, instruction, and assessment;
- develop standards-based lessons and curriculum guides and purchase resources required to implement these lessons;
- hire certified arts specialists or contract with professional artists approved by the South Carolina Arts Commission; and/or
- provide for teacher professional development programs for arts specialists or appropriate classroom teachers.

The appropriate accounts for **allowed expenditures** are

309-100-100**	Instruction Salaries
309-100-200	Instruction Employee Benefits
309-100-300	Instruction Purchased Service
309-100-400	Instruction Supplies and Materials
309-100-500	Instruction Capital Outlay
309-200-100**	Support Services Salaries
309-200-200	Support Services Employee Benefits
309-200-300	Support Services Purchased Service
309-200-400	Support Services Supplies and Materials
309-200-500	Support Services Capital Outlay

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with EFA guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office:	Office of Teacher Effectiveness
Contact:	R. Scot Hockman, 803-734-0323
E-Mail Address:	shockman@ed.sc.gov

REVENUE	3511	PROFESSIONAL DEVELOPMENT
SUBFUND	311	EIA FUND

Allocation Formula

Funds are distributed on the number of weighted pupil units in each school district in proportion to the statewide weighted pupil units using the 135-day count of the prior year.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.36

Guidelines

Professional Development funds must be expended on professional development for certified instructional and instructional leadership personnel in grades kindergarten through twelve across **all** content areas, including teaching in and through the arts. Efforts must be made to better link instruction and lesson plans to the standards, to develop classroom assessments consistent with the standards and state accountability measures, and to analyze these results for needed modifications in instructional strategies.

Specifically, these funds are to be directed toward:

- increasing teacher knowledge of subject-matter content in academic areas for which standards have been approved;
- increasing teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing teacher skills in the development of classroom assessments and teacher skills, the use of assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds attribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups;
- supporting professional development for principals and assistant principals as they guide instructional activities in their individual school buildings.

Allowed expenditures include the costs of registration fees, meals and lodging, travel to and from conferences, contract courses, stipends to teachers for additional duties; support for teacher released time (e.g., substitutes); printing, copying, data entry, postage; and honoraria to consultants who are not district employees. Equipment purchases are limited to items directly related to training on standards implementation defined in the program guidelines.

Funds are to be expended only for purposes and activities specified in the program guidelines and district strategic plan.

The appropriate accounts for **allowed expenditures** are

311-100-120	Instruction Salaries (Substitute/Temporary Teachers)
311-100-130	Instruction Salaries (Teachers Overtime/Stipends)
311-100-200**	Instruction Employee Benefits (Substitute/Temporary Teachers)
311-221-130	Improvement of Instruction Curriculum Development Salaries (Consultants Overtime/Stipends)
311-221-200	Improvement of Instruction Curriculum Development Employee Benefits (Consultants Overtime/Stipends)
311-221-300	Improvement of Instruction Curriculum Development Purchased Services
311-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
311-224-130	Improvement of Instruction Inservice and Staff Training Salaries (Consultants Overtime/Stipends)
311-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits (Consultants Overtime/Stipends)
311-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
311-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
311-233-130	School Administration Salaries (Consultants Overtime/Stipends)
311-233-200	School Administration Employee Benefits
311-223-300	School Administration Purchases Services
311-223-400	School Administration Supplies and Materials

******Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

Responsible Office: Office of Teacher Effectiveness
Contact: Ruth Nodine, 803-734-3540
E-Mail Address: rnodine@ed.sc.gov

**REVENUE 3525 CAREER AND TECHNOLOGY EDUCATION
EQUIPMENT**

SUBFUND 325 EIA FUND

PROJECT NUMBER VA

Allocation Formula

School district allocations for equipment are determined by the Office of Career and Technology Education on a formula basis. The formula includes a base allocation of \$20,000 for all school districts and official multi-district career centers that meet minimum requirements. The remaining funds are distributed to school districts and multi-district career centers based on the prior year student enrollments for career and technology education courses.

Legal References

S.C. Code Ann. §§ 59-53-1950 and 59-53-1960 (2005)

General Appropriation Act, 2011

Guidelines

See applicable subprogram codes for Career and Technology Education (CATE) programs listed under Revenue Code 4210, Perkins Aid, Title I.

The General Assembly provides funds in the annual General Appropriation Act for the purchase of equipment for CATE training. In the “Local Plan for Career and Technology Education” submitted annually to the Office of Career and Technology Education, school districts identify the courses for which equipment will be purchased.

The highest priority in funding must be given to job preparatory and occupational proficiency programs.

Career and Technology Education funds may be used for costs related to leasing of equipment.

The appropriate accounts for **allowed expenditures** are

325-115-325	CTE Programs Rentals (Leasing of Equipment)
325-115-410	CTE Programs Supplies
325-115-445	CTE Programs Technology and Software Supplies

325-115-540	CTE Programs Equipment
325-115-545	CTE Programs Technology Equipment and Software
325-116-325	CTE Programs Rentals (Leasing of Equipment)
325-116-410	CTE Programs Supplies
325-116-445	CTE Programs Technology and Software Supplies
325-116-540	CTE Programs Equipment
325-116-545	CTE Programs Technology Equipment and Software

The following guidelines provide the Office of Career and Technology Education's (OCTE) policy and procedures for the management and disposition of Career and Technology Education (CATE) equipment (including replacement equipment) purchased in whole or in part with **federal** or **state** funds. **These guidelines apply to:**

- All tangible, non-consumable CATE property items having a useful life of more than one year and an acquisition cost of **\$500** or more.
- **ALL** computers purchased with **federal** or **state** CATE funds, regardless of cost.

In the event of a conflict between federal (EDGAR, Section 80.32), state, or local educational agency (LEA) requirements for equipment management and disposition, the most restrictive requirement prevails.

I. Management Requirements for CATE Equipment

LEA procedures for managing **CATE equipment** (including replacement equipment), until disposition takes place, will meet the following minimum requirements:

- A. The LEA (school district or multi-district career center) must use the CATE equipment in the **CATE course/program/activity** for which it was acquired as long as needed, whether or not the CATE course/program/activity continues to be supported by federal/state funds.
- B. The LEA must maintain **property records** that include a description of the property; a serial number or other identification number; the vendor (source of the property); who holds title; the acquisition date and cost of the property; percentage of federal/state participation in the cost of the property; the location, use, and condition of the property; and any ultimate disposition data including the date of disposal and sale price of the property.

- C. The LEA must conduct a **physical inventory** of the property and reconcile the results with the property records at least once every year.
- D. The LEA must develop a **control system** to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated and the findings shall be maintained on file for audit purposes.
- E. The LEA must develop adequate **maintenance procedures** to keep the property in good condition.

II. Disposition of CATE equipment that is no longer needed, inoperable, or obsolete (and the CATE course/program is continued)

- A. The LEA must adhere to the following procedures and maintain **written documentation for audit purposes** of the action taken to ensure the proper disposition of CATE equipment purchased using federal/state funds.
- B. CATE equipment with current per-unit fair market value of **less than \$5,000**:
 - 1. The LEA may transfer the equipment to another CATE course/program within the district.
 - 2. The LEA may trade the equipment in for another item of equipment needed for the CATE course/program.
 - 3. The LEA may transfer the equipment to a CATE program in another district.
 - 4. If not needed in any CATE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
 - 5. If the equipment is not needed in a CATE course/program/activity or in any federal program, the item of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technology Education (OCTE). The date of disposal and sale price must be retained in the LEA's equipment inventory files. Proper sales procedures must be established by the LEA to ensure the highest possible return. LEA proceeds from the sale of CATE equipment must be used in support of CATE programs.
- C. CATE equipment with current per-unit fair market value of **more than \$5,000**:

1. The LEA may transfer the equipment to another CATE course/program within the district.
2. The LEA may trade the equipment in for another item of equipment needed for the CATE course/program.
3. The LEA may transfer the equipment to a CATE program in another district.
4. If not needed in any CATE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
5. Items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold and the OCTE shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the federal/state share of the equipment. The date of disposal and sale price must be retained in the LEA's equipment inventory files. Proper sales procedures must be established by the LEA to ensure the highest possible return. LEA proceeds from the sale of CATE equipment must be used in support of CATE programs.

III. Disposition of CATE equipment when a CATE course is discontinued

Federal and state funds allocated to school districts and multi-district career centers for CATE equipment are provided to expand and improve secondary CATE courses and programs for South Carolina students. When an LEA closes or discontinues a CATE course, special provisions must be implemented to ensure accountability for the federal/state investment in CATE equipment for the course. LEA failure to comply with the following procedures may jeopardize future federal/state allocations approved for CATE equipment.

- A. When a school district or multi-district career center determines that a **CATE course will be discontinued**, the LEA must **notify the OCTE** in writing to obtain approval for the disposition of CATE equipment purchased in whole or in part with **federal** or **state** funds. The OCTE's highest priority for disposition will be to transfer the operable equipment to a comparable CATE course/program (either within the LEA or in another district or multi-district career center) where there is a **need** for the equipment.
- B. The LEA must complete and submit the *Disposition of CATE Equipment for Discontinued Course* form to the OCTE for review and **approval prior** to the disposition of the CATE equipment. A link to the form may be found on the CATE Web page at <http://www.ed.sc.gov/agency/Standards-and-Learning/Career-and-Technology-Education/>. Completed forms should be addressed to: Director, Office of Career and Technology Education, South

Carolina Department of Education, 912-A Rutledge Building, 1429 Senate Street, Columbia, SC 29201.

- C. The OCTE's CATE program associate will approve or disapprove the LEA's proposed disposition of CATE equipment items and will notify the LEA within 30 days of receipt of the completed *Disposition of CATE Equipment for Discontinued Course* form. Additional instructions will be provided for any disposition options that are not approved by the OCTE. The LEA may proceed with the approved disposition upon receipt of the form signed by the OCTE. Note: LEA proceeds from the sale of CATE equipment no longer needed for a closed or discontinued course must be used in support of CATE programs.
- D. Documentation to verify the final disposition of the CATE equipment may be required at the discretion of the OCTE's CATE program associate. If additional documentation is required, specific instructions will be provided to the LEA along with the signed *Disposition of CATE Equipment for Discontinued Course* form.
- E. CATE program associate contact information for the various career cluster areas and a listing of the CATE courses and programs by cluster may be found in the current CATE Student Reporting Procedures Guide on the Web at <http://www.ed.sc.gov/agency/Standards-and-Learning/Career-and-Technology-Education/old/cate/datacollection/DataCollection.html>.

Responsible Office:	Office of Career and Technology Education
Contact:	Susan Flanagan, 803-734-8456
E-Mail Address:	sflanagn@ed.sc.gov

REVENUE	3526	REFURBISHMENT OF K–8 SCIENCE KITS
SUBFUND	326	EIA FUND

Allocation Formula

Available funds refurbishing science kits will be allocated based on prior year K–8 135-Day ADM

Legal Reference

General Appropriation Act, 2011, Proviso 1.32

Guidelines

Proviso 1.32 (SCDE: Refurbishing Science Kits) of the General Appropriation Act, 2010 states that “Funds appropriated for the purchase of textbooks and other instructional materials may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted textbook inventory Purchasing new kits from the central textbook depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the state-adopted refurbishing kits plus a reasonable amount for shipping and handling. Costs for staff development, personnel costs, equipment, or other costs associated with refurbishing kits on state inventory are not allowable costs.”

- Districts cannot order state-adopted refurbishment kits and also order consumable items unless the consumable items are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may order non-consumable items that need replacing due to loss or damage but not for additional items that increase functionality beyond that of state-adopted kits.
- Districts must keep copies of inventory records, bids, invoices, and other documentation related to the purchase and refurbishment of kits to provide an audit trail.
- Districts must comply with state procurement regulations and follow cost-effective refurbishment practices.
- Some kits do not meet any state grade-level-specific science standards. Costs of refurbishment of these kits is not an allowable expenditure.
- Schools may purchase new kits to replace kits that no longer meet grade-level-specific science standards or where the refurbishment cost is greater than the replacement cost.

Allowed Expenditures

Funds may be used for the purchase of materials, supplies, and freight and for travel costs associated with the delivery of kits at the state reimbursement rate for mileage.

Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases.

The appropriate account codes for **allowed expenditures** are

326-111-300	Kindergarten Programs Purchased Services
326-111-400	Kindergarten Programs Supplies and Materials
326-112-300	Primary Programs Purchased Services
326-112-400	Primary Programs Supplies and Materials
326-113-300	Elementary Programs Purchased Services
326-113-400	Elementary Programs Supplies and Materials

Responsible Office:	Office of Finance
Contact:	Bruce Shealy, 803-832-8201
E-mail Address:	bshealy@ed.sc.gov

REVENUE 3530 TRAINABLE AND PROFOUNDLY
MENTALLY DISABLED STUDENT
SERVICES (STUDENTS WITH MODERATE TO
SEVERE INTELLECTUAL DISABILITIES)

SUBFUND 330 EIA FUND

Allocation Formula

Funds will be distributed to school districts as follows:

$$\frac{\text{district TMH and PMH 135-day ADM for current year}}{\text{state TMH and PMH 135-day ADM for current year}}$$
$$X \quad \text{funds available} \quad = \quad \text{district allocation}$$

Legal References

S.C. Code Ann. § 59-21-510 *et seq.* (2004) and § 59-33-10 *et seq.* (2004)

General Appropriation Act, 2011, Proviso 1A.2

24 S.C. Code Ann. Regs. 43-172 (State Board of Education Regulation)

Guidelines

State Board of Education Regulations specify that these funds must be expended for direct services to trainable mentally disabled (TMD) and profoundly mentally disabled (PMD) students (students with moderate and severe intellectual disabilities).

Disallowed expenditures include secretarial services, office supplies, and inservice training activities.

Allowed expenditures include Trainable/Profoundly Mentally Disabled instructional salaries, purchased services, supplies, equipment, direct nursing services, psychological evaluations, speech and hearing services, physical and occupational therapy, and transportation for related services (other than to and from school) for students with moderate and severe intellectual disabilities.

The appropriate accounts for **allowed expenditures** are

330-122-100	Trainable Mentally Handicapped Salaries
330-122-200	Trainable Mentally Handicapped Employee Benefits
330-122-300	Trainable Mentally Handicapped Purchased Services
330-122-410	Trainable Mentally Handicapped Supplies
330-122-445	Trainable Mentally Handicapped Technology and Software Supplies
330-122-540	Trainable Mentally Handicapped Equipment
330-122-545	Trainable Mentally Handicapped Technology Equipment and Software
330-213**	Health Services
330-214**	Psychological Services
330-215**	Exceptional Program Services
330-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law) Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271

**Denotes that all object series are allowed.

Responsible Office:	Office of Finance
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

**REVENUE 3532 NATIONAL BOARD SALARY SUPPLEMENT
(No Carryover Provision)**

SUBFUND 332 EIA FUND

Allocation Formula

Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards prior to July 1, 2010 will be paid a \$7,500 salary supplement in the year of their achieving certification. The \$7,500 salary supplement shall be added to the annual pay of the teacher for the period of time that the national certificate is valid.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.13 and 1A.43

Guidelines

1. No loans for application will be funded through the state in the 2011-2012 school year.
2. In addition, eligible staff certified by the National Board for Professional Teaching Standards shall enter a recertification cycle for their South Carolina certificate consistent with the recertification cycle for National Board certification. National Board certified teachers moving to this state are exempted from initial certification requirements and are eligible for continuing-contact status. Their recertification cycle will be consistent with National Board certification.
3. Beginning with 2009 applicants, those who achieve certification will receive the salary supplement beginning July 1 in the year following the year of achieving certification.
4. Partial full-time equivalents (FTEs) will be paid a pro-rata share of the salary supplement. The NBC supplement should be disbursed in accordance with the district's payroll procedures. Districts who make the decision to furlough teachers, must adjust the NBC supplement by the same number of days.
5. In order for teachers to receive the salary supplement, they must work under the following criteria—School-based non-administrative personnel who work with classroom teachers in an instructional or curriculum coordinator capacity or any other school-based personnel not requiring principal/administrative supervisory

certification. Applicable PCS position codes are as follows: 03-12, 17, 44 and 97.

6. In order to receive the NBC supplement, eligible staff need not be teaching in the same area in which they hold their NB certification. This is different from state certification.
7. Teachers who begin the application process after July 1, 2007 and who teach in schools which have an absolute rating of below average or satisfactory shall be eligible for full forgiveness of all assessment fees upon submission of all required materials for certification, regardless of whether certification is obtained. The forgiveness of all assessment fees will be at the rate of 33 percent for each year of full-time teaching in the schools which have an absolute rating of below average or unsatisfactory.
8. Teachers who complete the process after July 1, 2010 shall receive a \$5,000 salary supplement added to the annual pay of the teacher, not to exceed 10 years.
9. For applicants who initially applied in 2008 and were re-take candidates (banked scores) and may achieve certification in the fall of 2011, their supplement will begin in the current year.
10. If a teacher enters into a renewal cycle (in their 8th or 9th year of certification), they will receive a 2nd 10 year salary supplement, at the \$7,500 level if the process was initially started prior to July 1, 2010. The July 1, 2010 deadline refers to their initial application to NB.

Allowed expenditures include costs that are in accordance with the program guidelines.

The appropriate accounts for **allowed expenditures** are

332-100-100**	Instruction Salaries
332-100-200	Instruction Employee Benefits
332-212-100	Guidance Counselor Salaries
332-212-200	Guidance Counselor Employee Benefits
332-221-100	Improvement of Instruction Curriculum Development Salaries
332-221-200	Improvement of Instruction Curriculum Development Employee Benefits
332-222-100	Library and Media Services Salaries
332-222-200	Library and Media Services Employee Benefits

Responsible Office: Office of Finance
Contact: Mellanie Jinnette, 803-734-3605
E-Mail Address: mjinnett@ed.sc.gov

**REVENUE 3533 TEACHER OF THE YEAR AWARDS
(No Carryover Provision)**

SUBFUND 333 EIA FUND

Allocation Formula

Of the funds appropriated, each school district Teacher of the Year shall receive an award of \$1,000 plus applicable employee benefits. In addition, the state Teacher of the Year shall receive \$25,000, and each of the four Honor Roll Teachers will receive an award of \$10,000.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.17

Guidelines

For a teacher to be eligible, his or her school district must participate in the state Teacher of the Year program sponsored by the South Carolina Department of Education. The award will be paid to the teacher as a bonus. The bonus will be subject to withholding for tax purposes but will not be considered as salary for retirement earnings.

The appropriate accounts for **allowed expenditures** are

333-100-110	Instruction Regular Salaries
333-100-200**	Instruction Employee Benefits

Responsible Office:	Office of Finance
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

REVENUE	3538	STUDENTS AT RISK OF SCHOOL FAILURE
SUBFUND	338	EIA FUND

Allocation Formula

Funds will be allocated to school districts based on 2 factors:

(1) the poverty index of the district as documented on the most recent district report card, which measures student eligibility for the free or reduced price lunch program and Medicaid; and (2) the number of students not in poverty or eligible for Medicaid but who fail to meet state standards on state standards-based assessments in either reading or mathematics.

Legal References

Early Childhood Development and Academic Assistance Act of 1993 (Act 135)
Education Accountability Act of 1998

S.C. Code Ann. § 59-1-450 (2004), S.C. Code Ann. § 59-139-05 *et seq.* (2004),
S.C. Code Ann. § 59-63-65 (2004), S.C. Code Ann. § 59-63-1300 (2008)

General Appropriation Act, 2011, Provisos 1A.35

State Board of Education Regulations
24 S.C. Ann. Regs. 43-265, 24 S.C. Ann. Regs. 43-240,
24 S.C. Ann. Regs. 43-267, 24 S.C. Ann. Regs. 43-268

Guidelines

At least 85 percent of the funds allocated for students classified as at academic risk must be spent on Instruction and Instructional Support for these students who generated the funds. Instructional support may include family literacy and parenting programs to students at-risk for school failure and their families.

Students at academic risk are defined as students who are at risk of not graduating from high school because they failed either the English Language arts or mathematics portion of the High School Assessment Program on first attempt and who score not met in grades 3 through 9 in reading and mathematics state assessments.

Assistance for these students could take place in the form of reduced classes sizes, remediation and academic assistance programs, summer school programs, family parenting and literacy program, adult education remedial programs and/or alternative education programs.

Alternative School Programs

Under provisions of Section 59-63-1300 of the South Carolina Code of Laws districts are “to provide appropriate services to students who for behavioral or academic reason are not benefiting from the regular school program or may be interfering with the learning of others.” Students in grades six through twelve may be served with alternative programs.

- A. Any alternative schools must be at a site separate from other schools or operated at a time when those schools are not in session or operated in another building on the school campus that would provide complete separation from other students. The selected site must meet state and local requirements for facilities and be approved by the South Carolina Department of Education’s Office of School Facilities according to the requirements of the *South Carolina School Facilities Planning and Construction Guide*. Requests for waivers to the requirements must be submitted to the Office of School Facilities at the South Carolina Department of Education and approved prior to occupancy.

Remedial Adult Education

Adult education students who are enrolled in the high school diploma track and need only to pass at least one of the HSAP examinations may be provided remedial services from Students At Risk funding. Approved expenditures may include instructional services, computer hardware, computer software, computer maintenance, workbooks, and commercial instructional materials. These services must be in the areas of mathematics and English/Language Arts instruction only. These must support the instructional models defined in the HSAP (High School Assessment Program) remedial guidelines. Documentation of non-passing HSAP examinations must be on file in the student record.

The appropriate accounts for allowed expenditures are:

338-100-100**	Instructional Salaries
338-100-200	Instructional Employee Benefits
338-100-300	Instructional Purchased Services
338-100-400	Instructional Supplies and Materials
338-100-500	Instructional Capital Outlay
338-200-100**	Support Services Salaries
338-200-200	Support Services Employee Benefits
338-200-300	Support Services Purchased Services

338-200-400	Support Services Supplies and Materials
338-200-500	Support Services Capital Outlay

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

For questions concerning the specific guidelines for programs allowed under this funding, the contacts are as follows

Adult Education:

Responsible Office:	Office of Adult Education
Contacts:	David Stout, 803-734-8348
E-Mail Addresses:	dstout@ed.sc.gov

Alternative Schools:

Responsible Office:	Office of Student Interventions
Contacts:	Aveene Coleman, 803-734-3057
E-Mail Address:	acoleman@ed.sc.gov

Parenting Family Literacy:

Responsible Office:	Office of Adult Education
Contacts:	Harriette Jenerette, 803-734-4708
E-Mail Address:	hjeneret@ed.sc.gov

**REVENUE 3540 EARLY CHILDHOOD PROGRAM
(4K PROGRAMS SERVING FOUR-
YEAR-OLD CHILDREN)**

SUBFUND 340 EIA FUND

Allocation Formula

Funds appropriated for half-day programs for four-year-olds shall be based on the number of kindergarten children who are eligible for free and reduced lunch. However, no district shall receive less than 90 percent of the amount it received in the prior fiscal year.

Legal References

S.C. Code Ann. § 59-5-65 (2004)

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2011, Provisos 1A.3 and 1A.32

24 S.C. Code Ann. Regs. 43-264.1 (State Board of Education Regulation)

Guidelines

The regulations require all school districts to provide at least half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies. The school districts may contract with appropriate groups and agencies to provide part or all of the programs. Districts shall integrate the planning and direction of the half-day program with the Early Childhood Initiative of Act 135. Three-year-old children may be served if the district can demonstrate to the South Carolina Department of Education that this strategy is most useful in meeting the readiness needs of the local school district.

Regulation 43-264.1 requires that classroom programs be developmentally appropriate, space must be a minimum of 35 square feet per child inside and a minimum of 75 square feet per child outside, and classroom enrollment must never exceed 20 children per early childhood certified teacher and teaching assistant. For evaluative purposes and in lieu of state requirements for licensing, programs will be evaluated on a five-year cycle using the environmental check sheet and SC Instructional Review document. For additional explanation of “developmentally appropriate” please see the Guidelines for Regulations 43-264.1.

Funds are allotted strictly to serve “children most likely to experience school failure”. Districts will be required to provide evidence (documentation of efforts to recruit) that

they have used all appropriate measures to meet the needs of children and families who are in most need of 4K services.

Four-year-old children of parents who are served in school based or district based family literacy programs are primary targets for service in EIA funded child development or 4K programs.

A minimum of 10 percent of the total allocation for this program must be utilized in supplies and equipment for classroom purposes, unless a waiver has been granted by the Unit of Literacy and Early Learning in the Office of Teacher Effectiveness. Requests for waivers must be received by the Department on or before **April 1**.

EIA funds allocated for the provision of four-year-old kindergarten shall be utilized for the provision of services to age-eligible children qualifying for free or reduced-price lunch or Medicaid or documented developmental delays. In the event that more students seek to enroll than available space permits, students shall be prioritized (at the time of acceptance) on the basis of family income expressed as a percentage of the federal poverty guidelines, with the lowest family incomes given highest enrollment priority.

Disallowed expenditures include costs of construction and remodeling; non-educational equipment such as air conditioners, kitchen stoves, and minibuses; and the purchase or relocation of mobile structures.

Allowed expenditures include staff development for teachers and teaching assistants. Child-care salaries and related fringe benefits may be included only when there is direct support of the requirements of an approved parenting/family literacy program. An example of these expenditures is the cost of providing child care while teachers and parenting program personnel conduct home visits.

The appropriate accounts for **allowed expenditures** are

340-139-100	Early Childhood Programs Salaries
340-139-200	Early Childhood Programs Employee Benefits
340-139-300	Early Childhood Programs Purchased Services
340-139-410	Early Childhood Programs Supplies
340-139-445	Early Childhood Programs Technology and Software Supplies
340-139-470	Early Childhood Programs Energy
340-139-540	Early Childhood Programs Equipment
340-139-545	Early Childhood Programs Technology Equipment and Software
340-188-100	Parenting/Family Literacy Salaries
340-188-200	Parenting/Family Literacy Employee Benefits
340-188-300	Parenting/Family Literacy Purchased Services
340-188-410	Parenting/Family Literacy Supplies

340-188-445	Parenting/Family Literacy Technology and Software Supplies
340-188-470	Parenting/Family Literacy Energy
340-188-540	Parenting/Family Literacy Equipment
340-188-545	Parenting/Family Literacy Technology Equipment and Software
340-221-100	Improvement of Instruction Curriculum Development Salaries
340-221-200	Improvement of Instruction Curriculum Development Employee Benefits
340-221-300	Improvement of Instruction Curriculum Development Purchased Services
340-221-410	Improvement of Instruction Curriculum Development Supplies
340-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
340-221-540	Improvement of Instruction Curriculum Development Equipment
340-221-545	Improvement of Instruction Curriculum Development Technology Equipment and Software
340-224-100	Improvement of Instruction Inservice and Staff Training Salaries
340-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
340-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
340-224-410	Improvement of Instruction Inservice and Staff Training Supplies
340-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
340-224-540	Improvement of Instruction Inservice and Staff Training Equipment
340-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software
340-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law) Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.

340-350-100
340-350-200

Custody and Care of Children Salaries
Custody and Care of Children Employee Benefits

Responsible Office: Office of Teacher Effectiveness
Contact: Pam Wills, 803-734-8391
E-Mail Address: pwills@ed.sc.gov

**REVENUE 3541 CHILD DEVELOPMENT EDUCATION
PILOT PROGRAM (CDEPP)**

SUBFUND 341 SPECIAL REVENUE FUND

Allocation Formula

Approved providers will receive \$4,218 per eligible “at risk” child participating in the program.

Legal References

General Appropriations Act, 2011 Proviso 1A.45

Guidelines

The South Carolina Child Development Education Pilot Program (CDEPP) shall be available for the 2011–12 school year on a voluntary basis and shall focus on the developmental and learning support that children must have in order to be ready for school and must incorporate parenting education.

Each child residing in the pilot districts, who will have attained the age of four years old on or before September 1, of the school year, and meets the at-risk criteria is eligible for enrollment in the CDEPP for one year. For purposes of this funding, at risk is defined as “on free-reduced lunch or Medicaid eligible”.

Services for this program will be considered full time. The instructional day will consist of 6.5 hours and for 180 days.

For purposes of the funding, the Provider is considered the approved school.

Providers shall:

1. comply with all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, or need for special education services;
2. comply will all state and local health and safety laws and codes;
3. comply with all state laws that apply regarding criminal background checks for employees and exclude from employment any individual not permitted by state law to work with children;
4. be accountable for meeting the education needs of the child and report at least quarterly to the parent/guardian on his progress;
5. comply with all program, reporting, and assessment criteria required of providers;

6. maintain individual student records for each child enrolled in the program to include, but not be limited to, assessment data, health data, records of teacher observations, and records of parent/guardian and teacher conferences;
7. designate whether extended day services will be offered to the parents/guardians of children participating in the program; and
8. be approved, registered, or licensed by the Department of Social Services and,
9. comply with all state and federal laws and requirements specific to program providers.

Providers may limit student enrollment based upon space available.

Providers must also:

1. employ a lead teacher with a two-year degree in early childhood education or related field or be granted a waiver of this requirement from the Department of Education. It is imperative to remember, that teachers working in public schools must be certified in order for the school to be in compliance with No Child Left Behind regulations regarding “high qualified”;
2. employ an education assistant with pre-service or in-service training in early childhood education; Districts may request a waiver of the ECD 101 requirement by providing written documentation as to the qualifications of the teaching assistant.
3. maintain classrooms with at least 10 four-year-old children, but no more than 20 four-year-old children with an adult to child ratio of 1:10. With classrooms having a minimum of 10 children, the 1:10 ratio must be a lead teacher to child ratio. Waivers of the minimum class size requirement may be granted by the South Carolina Department of Education on a case-by-case basis;
4. offer a full day, center-based program with 6.5 hours of instruction daily for 180 school days;
5. provide an approved research-based preschool curriculum that focuses on critical child development skills, especially early literacy, numeracy, and social/emotional development;
6. engage parents’ participation in their child’s educational experience that shall include a minimum of two documented conferences per year; and
7. adhere to professional development requirements.

Expenditure allowances: Districts may use any carryover funds from the 2010-2011 school year for supplies/materials and/or professional development as required by the program. Meals provided as part of professional development activities only may be expended using CDEPP funds.

The appropriate accounts for **allowed expenditures** are

924-147-100	CDEPP Salaries
924-147-200	CDEPP Employee Benefits
924-147-300	CDEPP Purchased Services
924-147-400	CDEPP Supplies and Materials
924-147-500	CDEPP Capital Outlay
924-189-300	CDEPP (Parenting) Purchased Services
924-189-400	CDEPP (Parenting) Supplies
924-224-300	Teacher Inservice Purchased Services
924-224-400	Teacher Inservice Supplies and Materials

Responsible Offices:	Office of Teacher Effectiveness Office of Finance
Contacts:	Pam Wills, 803-734-8391 (Program) Mellanie Jinnette, 803-734-3605 (Funding/Data)
E-Mail Addresses:	pwills@ ed.sc.gov mjinnett@ed.sc.gov

SUBFUND	342	EIA FUND
----------------	------------	-----------------

$$\begin{aligned} & \text{funding amount per student} \quad \times \quad \text{number of students reported} \\ & \quad \times \quad \text{state support percentage} \\ & \quad = \quad \text{district allocation} \end{aligned}$$

342-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
342-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
342-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
342-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
342-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies and Materials
342-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
342-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
342-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
342-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
342-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
342-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies and Materials
342-137-500	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Capital Outlay
342-137-600	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
342-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
342-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
342-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
342-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies and Materials
342-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
342-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Other Objects

State funds for the Preschool Program for Children with Disabilities can be used only for eligible three- and four-year-olds.

Responsible Office: Office of Finance
Contact: Mellanie Jinnette, 803-734-3605
E-Mail Address: mjinnett@ed.sc.gov

REVENUE	3544	HIGH ACHIEVING STUDENTS
SUBFUND	344	EIA FUND

Allocation Formula

Funds must be allocated to districts based on 2 factors: (1) the number of students served in academic and artistically gifted and talented programs based on the prior year's 135-day count of average daily membership adjusted for the current year's 45-day count; and (2) the number of students taking Advanced Placement or International Baccalaureate (IB) exams in the prior year.

Legal Reference

General Appropriation Act, 2011, Provisos 1A.34

S.C. Code Ann. § 59-29-170 (2004)

24 S.C. Code Ann. Regs. 43-258.1 (State Board of Education Regulation)

24 S.C. Code Ann Regs 43-220 (State Board of Education Regulation)

Education Improvement Act of 1984, Division II, Subdivision A, Subpart 4, § 1, as amended 1985-90

Guidelines

Funds should be spent to support activities for students who have demonstrated high academic achievement. Expenditures for Gifted and Talented Academic, Gifted and Talented Artistic, Junior Scholars and Advanced Placement, Advanced Placement Singleton and International Baccalaureate programs are allowed under this funding.

Of the total allocation, 12% must be spent on programs serves artistically gifted students.

Jr. Scholars

High Achieving funding may be used to provide PSAT to eighth graders who qualify for the Junior Scholar designation.

Gifted and Talented Academic/Artistic

Gifted and Talented academic students at the elementary and secondary levels must be provided programs during the regular school year to develop their unique talents in the manner specified by State Board of Education regulations. Gifted and talented students are those who are identified in grades one through twelve as demonstrating high performance ability or potential in academic and/or artistic areas and therefore require an educational program beyond that normally provided by the general school program in order to achieve their potential. Gifted and Talented artistic students at the elementary and secondary levels must be provided services during the regular school year or during the summer. For the Gifted and Talented artistic services, where funds are insufficient to serve all students, the district may determine which particular students shall be served.

The district may also expend funding for the following:

- a. the Gifted and Talented Program coordinator's salary,
- b. the Gifted and Talented Program secretary's salary,
- c. the costs of travel for professional development and to other districts for the purpose of program observation, conference registration fees, and consultant fees and,
- d. the costs of transportation to and from school sites for program services.

Advanced Placement

Each school district is required to provide Advanced Placement (AP) courses in all secondary schools that enroll an adequate number of students to support such courses. State Board of Education regulations specifies that all secondary schools whose organization structure includes grades eleven and or twelve shall offer at least one AP course either (a) in the school, (b) through a cooperative agreement with other secondary schools in the district, (c) through independent study, or (d) through an agreement with other districts. Schools may also utilize the South Carolina Virtual School Program to offer the courses to students. Students successfully completing the AP requirements may receive credit in postsecondary public colleges in South Carolina.

Districts may also provide AP courses for a subpopulation of uniquely qualified academically talented students regardless of the incident of low enrollment and exceptionally high per-student costs through AP Singleton or through the South Carolina Virtual School Program.

The costs of AP exams are paid directly to College Board by The South Carolina Department of Education through an annual contract for all students who meet the stated criteria: Public school student (includes charter schools) in grades 9 -12. Completed the required and approved AP course (on site, virtually, at a partnering school, etc.)

Per the contract with College Board, the school and the district are responsible for properly coding the test booklets for option 1 (fee reduction) and option 2 (state contract full price). Districts are required to submit an approved invoice to the South Carolina Department of Education AND to College Board by June 15, 2011. The state then pays the examination costs. Any extra items ordered (labels, CD data files, etc.), late fees, unused examination fees, and examinations for students outside the stated criteria are borne by the school.

International Baccalaureate

School districts who choose to offer the International Baccalaureate Diploma Program in one or more of the high schools may be eligible to receive a partial examination fee for each exam administered. Participating schools must go through the rigorous vetting process to become an approved Diploma Program through the International Baccalaureate Organization. The school must fulfill all requirements to remain a member in good standing with IBO. Students successfully completing the IB requirements may receive credit in postsecondary public colleges in South Carolina.

Districts may be eligible to receive a partial reimbursement of the exam fee based on numbers reported to the SCDE in the fall. Allocations will be updated at the 45th day reporting period.

The appropriate accounts for **allowed expenditures** are

344-113-300**	Elementary Programs Purchased Services
344-113-400	Elementary Programs Supplies and Materials
344-141-100**	Gifted and Talented Academic Instructional Salaries
344-141-200	Gifted and Talented Academic Employee Benefits
344-141-300	Gifted and Talented Academic Purchased Services
344-141-400	Gifted and Talented Academic Supplies and Materials
344-141-500	Gifted and Talented Academic Capital Outlay
344-143-400**	Advanced Placement Supplies and Materials
344-143-500	Advanced Placement Capital Outlay
344-148-100**	Gifted and Talented Artistic Instructional Salaries
344-148-200	Gifted and Talented Artistic Employee Benefits
344-148-300	Gifted and Talented Artistic Purchased Services
344-148-400	Gifted and Talented Artistic Supplies and Materials
344-148-500	Gifted and Talented Artistic Capital Outlay
344-174-100**	Gifted and Talented Summer School Instructional Salaries

344-174-200	Gifted and Talented Summer School Employee Benefits
344-174-300	Gifted and Talented Summer School Purchased Services
344-174-400	Gifted and Talented Summer School Supplies and Materials
344-200-100**	Support Services Salaries
344-200-200	Support Services Employee Benefits
344-200-300	Support Services Purchased Services
344-200-400	Support Services Supplies and Materials
344-200-500	Support Services Capital Outlay

Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above guidelines, school technology and renewal plans, and district strategic plans. As a result, the function and object accounts displayed above are header accounts only and not the detailed object-level expenditure account codes that **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
Contact: Rick Blanchard, 803-734-8335
E-mail Address: rblancha@ed.sc.gov

**REVENUE 3550 TEACHER SALARY INCREASE
(No Carryover Provision)**

SUBFUND 350 EIA FUND

Allocation Formula

- A. The initial allocation is based on the prior year's professional certified staff listing using the EIA factor and a growth factor.
- B. Final allocation is based on the current year's professional certified staff listing as of the 135th day of school. Eligibility for staff members is determined by each member's position code, instructional FTE, and term of employment for the first 135 days of school. Entitlement for each full-time eligible certified staff member is calculated by multiplying the prior year's base state minimum salary (first figures) as listed in each cell of the teacher salary schedule for educational level and years of experience by the EIA supplement factor as shown on the final "Current Year's State Minimum Salary Schedule."
- C. The name, current-year salary, and other required variables for noncertified staff members must be entered on the staff listing by the school district.

Salary supplement for noncertified personnel in position codes 18, 36, 37, 38, 39, and 40 is calculated as follows:

$$\frac{\text{annual salary} - \text{federal funds}}{1 + \text{current EIA factor}} \times \text{current EIA factor}$$

Legal References

S.C. Code Ann. § 59-20-50(b) (2004)

General Appropriation Act, 2011, Provisos 1A.6 and 1A.7

Guidelines

Revenue for the teachers' salary increase may be received and accounted for in Subfund 350, Teacher Salary Increase. All expenditures for the EIA salary increase must be reflected in this subfund under the applicable function and object classification.

An alternate method of accounting for these funds permits the receipting of the revenue in Subfund 350, Teacher Salary Increase, with a subsequent transfer of the revenue to the General Fund. Expenditures should be reflected in the General Fund under the applicable function and object classification. If this method is used for

Subfund 350, the same method must be used for Subfund 355, School Employer Contributions.

Regardless of the method the district selects, *expenditures for the mandatory EIA salary increase may not be reflected in any EIA subfund except Subfund 350, Teacher Salary Increase.*

School districts are required to maintain local salary supplements per teacher, no less than their prior year's level. Teacher pay raises, through adjustments in the State's minimum salary schedule, shall be provided only to teachers who demonstrate minimum knowledge proficiency by meeting at least one of the following criteria:

- holding a valid professional certificate,
- having a score of 425 or greater on the commons examination of the National Teacher Examination,
- meeting the minimum qualifying score on the appropriate subject area of the teacher exam, or
- meeting the minimum standards on the basic skills examination as prescribed by the State Board of Education provided in Section 2 of the Education Improvement Act (Act 187) of 1979.

For fiscal year 2011-12, Joint Resolution H 3642 states "a local school district board of trustees may determine that all teachers employed by the district must be paid based on the step they were paid in the prior fiscal year,, without a negative impact resulting to their experience credit. This decision must be voted on by the local school board of trustees in a public school board meeting with public notice posted on the district website.

Application of this provision must be applied uniformly for all teachers within the school district. The local school district board of trustees may not provide for an increase in salary for district administrators and school administrators and their compensation may not be higher than the actual amount received in Fiscal year 2010-11.

For purposes of the joint resolution, district administrators and school administrators are defined by the Department of Education using the Professional Certified Staff (PCS) system. For individuals not coded in PCS, the determination must be based upon whether the individual performs the functions outlined in position codes identified by the department as administration.

Responsible Office: Office of Finance
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

**REVENUE 3555 SCHOOL EMPLOYER CONTRIBUTIONS
(No Carryover Provision)**

SUBFUND 355 EIA FUND

Allocation Formula

The allocation is based on the district's actual EIA salary increase revenue as derived from the current year professional certified staff (PCS) system.

$$\text{district PCS salary supplement} \times (\text{employer \% retirement}) + (\text{employer \% FICA}) = \text{district allocation}$$

Legal Reference

S.C. Code Ann. § 59-20-50 (b) (2004)

General Appropriation Act, 2011, Provisos 1A.6 and 1A.7

Guidelines

The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers' salary increase.

The school districts may opt for either of the methods of accounting for these funds permitted for Subfund 350, Teacher Salary Increase. Expenditures should be recorded under the appropriate function. Districts should be consistent in the method used to account for Subfund 350 and 355.

Responsible Office: Office of Finance
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

REVENUE	3556	ADULT EDUCATION
SUBFUND	356	EIA FUND

Allocation Formula 2011-12

$$\frac{\text{available funds}}{\text{no. of adult students statewide}} = \text{amount per student}$$

$$\text{amount per student} \times \text{number of adult students enrolled last year in the local school district program} = \text{district allocation}$$

Legal References

General Appropriation Act, 2011 S.C. Acts 23, Proviso 1A.39

24 S.C. Code Ann. Reg. 43-237.1 (State Board of Education Regulation)

For 2012-13, funds will be allocated to districts based on a formula which includes target populations without a high school credential, program enrollment the previous school year, total hours of attendance the previous school year, and performance factors such as number of high school credentials and career readiness certificates awarded the previous school year.

Overall levels of state funding must meet the federal requirement of state maintenance of effort.

Guidelines

ADULT EDUCATION

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services. Adult education and literacy services include, but are not limited to, the following: basic-education instruction, preparation for the tests of General Educational Development (GED), the development of academic skills and in

contextual workplace basic skills, or the completion of requirements for a high school diploma.

In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid with adult education funds must be directly related to the operation and improvement of the adult education program.

In order for 100 percent of the salary of a school district's adult education director to be paid from the adult education allocation, the following criteria must be met:

- a. The 2010–11 enrollment of the school district's adult education program, or consortium of school districts, must be a minimum of 600 students.
- b. **The adult education director must devote 100 percent of his or her time to the adult education program.**

In school districts that have an enrollment of less than six hundred for the 2010–11 academic year or districts in which the adult education director is not employed 100 percent in that position, a percentage of the adult education director's salary may be paid from the adult education allocation.

Example 1:

If the enrollment of the adult education program for the 2010–11 school year is 300 and the adult education director is employed 100 percent in adult education, then one-half of the adult education director's salary may be paid from the allocation. (If the adult education director has an annual salary of \$60,000, then the amount of the adult education director's salary that can be paid from the allocation is \$30,000.)

$$\$60,000 \times 50\% = \$30,000$$

Example 2:

If the enrollment of the adult education program for the 2010–11 school year is 300 and the adult education director is employed 50 percent in adult education and 50 percent in alternative education, then one-half of the adult education director's salary may be paid from the allocation. However, since the adult education director was employed in the adult education program only one-half of the time, only one-half of the allowed amount of salary may be paid. (If the adult education director has an annual salary of \$60,000 but is

employed only on a half-time basis and the program has an enrollment of 300, the allocation for the director's salary is \$15,000.)

$$\$60,000 \times 50\% = \$30,000 \times 50\% = \$15,000$$

The 600 student requirement to fully fund the adult education director's salary may be waived by the Director of the Office of Adult Education based on consideration for unforeseen enrollment drops due to changes in funding regulations or establishment of new adult education programs.

For FY 2012-13, a revised method for determining the director's salary will be implemented. A sliding scale based on the target population of the adult education's service area will be used.

The adult education director must be certified in one the following areas: 70, 71, 72, 73, or 74 or must hold an advanced degree in the field of adult education and a South Carolina teaching certificate.

The adult education director must be listed on the **professional certified staff (PCS) listing** at the same percentage of job responsibility as stated on the **"Administration of Adult Education Program"** form. Acceptable position codes are 16 or 56.

Adult education services must be offered on a year-round basis. Summer months may have abbreviated course offerings. Programs in which the adult education director's salary is paid entirely with state adult education funds must offer a sufficient instructional program during the summer months to meet the needs of the local community.

YOUNG ADULT POPULATION (YAP)

For 2011-12, thirty percent of Adult Education funds are available to school districts to serve adult education students between the ages of 17–21 who are enrolled in programs leading to a high school diploma or in preparation to sit for the Tests of General Educational Development (GED) or prepare for the career readiness certificate exam (Workkeys).

YAP funds will be allocated based on a formula, which is a combination of three factors:

Factor 1: The number of 17–21 year old students enrolled in a high school completion program with at least 12 hours of instruction the previous school year who complete their incoming educational functioning level, as determined by approved assessments.

Factor 2: The number of 17–21 year old students enrolled in a high school completion program with at least 12 hours of instruction the previous school year who meet the goal of obtaining a gold, silver, or platinum Career Readiness Certificate. The goal of obtaining a bronze Career Readiness Certificate will not be included.

Factor 3: The number of 17–21 year old students with at least twelve hours of instruction who meet the goal of obtaining either a high school diploma or who successfully passed the GED examination the previous school year.

35 percent of the allocation will be based on Factor 1.
25 percent of the allocation will be based on Factor 2.
40 percent of the allocation will be based on Factor 3.

FAMILY LITERACY

South Carolina Family Literacy Collaborative Projects must contain all of the following components:

- adult education/literacy instruction,**
- early childhood instruction,
- PACT (Parent and Child Together), and
- parenting instruction.

** Adult education programs are encouraged to work with early childhood education and family literacy programs; however, only the adult education portion of the family literacy program may be paid with adult education funds.

EQUIPMENT

All equipment purchased with funds budgeted under “Equipment” (181-500, 182-500, 183-500, and 223-500) must meet the following guidelines:

- A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor’s name, the acquisition date, the cost of the property, and the location of the property.
- B. A physical inventory of the property must be taken and the results reconciled with the property records every year
- C. Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.

- D. Prior approval by the Office of Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Adult Education.

EXPENDITURES

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are

356-181-100	Adult Basic Education Programs Salaries
356-181-200	Adult Basic Education Programs Employee Benefits
356-181-300	Adult Basic Education Programs Purchased Services
356-181-400	Adult Basic Education Programs Supplies and Materials
356-181-500*	Adult Basic Education Programs Capital Outlay
356-182-100	Adult Secondary Education Programs Salaries
356-182-200	Adult Secondary Education Programs Employee Benefits
356-182-300	Adult Secondary Education Programs Purchased Services
356-182-400	Adult Secondary Education Programs Supplies and Materials
356-182-500*	Adult Secondary Education Programs Capital Outlay
356-183-100	Adult English Literacy (ESL) Salaries
356-183-200	Adult English Literacy (ESL) Employee Benefits
356-183-300	Adult English Literacy (ESL) Purchased Services
356-183-400	Adult English Literacy (ESL) Supplies and Materials
356-183-500*	Adult English Literacy (ESL) Capital Outlay
356-221-100	Improvement of Instruction Curriculum Development Salaries
356-221-200	Improvement of Instruction Curriculum Development Employee Benefits
356-221-300	Improvement of Instruction Curriculum Development Purchased Services
356-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
356-223-100	Supervision of Special Programs Salaries
356-223-200	Supervision of Special Programs Employee Benefits
356-223-300	Supervision of Special Programs Purchased Services
356-223-400	Supervision of Special Programs Supplies and Materials

356-223-500*	Supervision of Special Programs Capital Outlay
356-224-100	Improvement of Instruction Inservice and Staff Training Salaries
356-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
356-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
356-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
356-254-100	Operation and Maintenance of Plant Salaries
356-254-200	Operation and Maintenance of Plant Employee Benefits
356-254-300	Operation and Maintenance of Plant Purchased Services
356-254-400	Operation and Maintenance of Plant Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education
 Contacts: David Stout, 803-734-8348 (budget questions)
 Fax: 803-734-3643
 Janet Thompson, 803-734-8472 (program questions)
 Terry Fetner, 803-734-8080 (program questions)
 Mike King, 803-734-8300 (program questions)
 Bonnie Byrd, 803-734-8069 (program questions)
 Harriette Jenerette, 803-734-4708 (program questions)

E-Mail Addresses: dstout@ed.sc.gov
 jthompso@ed.sc.gov
 tfetner@ed.sc.gov
 mrking@ed.sc.gov
 bbyrd@ed.sc.gov
 hjeneret@ed.sc.gov

REVENUE	3558	READING
SUBFUND	358	EIA FUND

Allocation Formula

Funds are distributed on the number of weighted pupil units in each school district in proportion to the statewide weighted pupil units using the 135-day count of the prior year.

Legal References

General Appropriation Act, 2011, Proviso 1A.33

Guidelines

Districts must expend the funds on teaching teachers how to teach reading at all levels and across all content areas.

The goal of the this funding is to help teachers develop the knowledge base they need in order to make informed and effective curricular and instructional decisions about reading and readers. Because of this, districts must make the choice on which reading programs will best serve their students.

Of the funds appropriated for reading/literacy, the Department of Education, schools, and districts shall ensure that resources are utilized to improve student achievement in reading/literacy. To focus on the importance of early reading and writing skills and to ensure that all students acquire reading/literacy skills by the end of grade 3, fifty percent of the appropriation shall be directed toward acquisition of reading proficiency to include, but not be limited to, strategies in phonemic awareness, phonics, fluency, vocabulary, and comprehension. Forty percent of the appropriation shall be directed toward classroom instruction and intervention to focus on struggling readers and writers in grades 4-8. Ten percent of the appropriation should be directed toward acceleration to provide additional opportunities for deepening and refinement of literacy skills.

Disallowed expenditures include salaries for aides, classroom furniture, and noninstructional equipment, maintenance and computers.

Allowed expenditures include salaries, fringe benefits, consultation services, travel to and from schools and conferences, instructional materials and computers and software used to implement a successful reading program.

The appropriate accounts for **allowed expenditures** are

358-100-100	Instructional Salaries
358-100-200	Instructional Employee Benefits
358-100-300	Instructional Purchased Services
358-100-400	Instructional Supplies and Materials
358-221-100	Improvement of Instruction–Curriculum Development Salaries
358-221-200	Improvement of Instruction–Curriculum Development Employee Benefits
358-221-300	Improvement of Instruction–Curriculum Development Purchases Services
358-221-400	Improvement of Instruction–Curriculum Development Supplies and Materials
358-224-100	Improvement of Instruction Inservice and Staff Training Salaries
358-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
358-224-300	Improvement of Instruction Inservice and Staff Training Purchases Services
358-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on services provided and good delivered in accordance with program guidelines. As a result, the function and object codes displayed above are header codes only and not the detailed function and object account codes which **must** be recorded by the district.**

Responsible Office: Office of Teacher Effectiveness
Contact: Pamela Wills, 803-734-8391
E-Mail Address: pwills@ed.sc.gov

REVENUE	3568	TECHNICAL ASSISTANCE
SUBFUND	368	EIA FUND

Carry Over Only

Technical Assistance funds allocated to schools for the 2010—2011 school year, that were not expended, may be carried forward for the same purpose in the fiscal year 2011–2012.

*Schools that are identified by the Department as priority schools may receive allocations under Revenue 3571.

Legal Reference

General Appropriations Act, 2011, Proviso 1A.20

Guidelines

- Eligible schools must submit to the Department of Education a school renewal plan through an online application that outlines how technical assistance carry over will be utilized and goals for improvements will be obtained. Upon the approval of the plan by the Department of Education and the State Board of Education, schools may expend the funds.
- The funds must be expended on strategies and activities as expressly outlined in the school renewal plan. The Department of Education provides technical assistance in designing and implementing the school renewal plan and in brokering for technical assistance personnel as needed and as stipulated in the school renewal plan. Schools may amend their budget, but must submit a revised application with the superintendent's electronic signature prior to redirecting the use of funds.

Disallowed expenditures

Supplanting is not allowed and this funding may not be used for non-instructional Capital Outlay expenditures.

The appropriate accounts for **allowed expenditures** are

368-100-100**	Instruction Salaries
368-100-200	Instruction Employee Benefits
368-100-300	Instruction Purchased Service

368-100-400	Instruction Supplies and Materials
368-100-500	Instruction Capital Outlay
368-100-600	Instruction Other Objects
368-200-100**	Support Services Salaries
368-200-200	Support Services Employee Benefits
368-200-300	Support Services Purchased Service
368-200-400	Support Services Supplies and Materials
368-200-600	Support Services Other Objects

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Offices: Office of Federal and State Accountability
 Contacts: Darlene Prevatt, 803-734-3477
 E-Mail Address: dprevatt@ed.sc.gov

REVENUE 3571 PALMETTO PRIORITY SCHOOLS
SUBFUND 371 EIA FUND

Allocation Formula

Funding will be based on the following guidelines:

Tier I Schools - Tier I schools should be awarded School Improvement Grants (SIG)
Tier II Schools - \$225,000 Base plus \$20 per pupil
Tier III Schools - \$200,000 Base plus \$20 per pupil

Legal Reference

General Appropriations Act, 2011, Proviso 1A.20

Guidelines

- Funds must be expended the same as those for Technical Assistance.
- The funds must be expended on strategies and activities as expressly outlined in the action plan of the Memorandum of Agreement (MOA). The SC Department of Education provides technical assistance in designing and implementing the MOA and in brokering for technical assistance personnel, as needed and as stipulated in the MOA. Schools may amend their budget, but must submit a revised Financial Summary Report with the superintendent's signature prior to redirecting the use of funds.

Disallowed expenditures

Supplanting is not allowed and this funding may not be used for non-instructional Capital Outlay expenditures.

The appropriate accounts for **allowed expenditures** are

371-100-100**	Instruction Salaries
371-100-200	Instruction Employee Benefits
371-100-300	Instruction Purchased Service
371-100-400	Instruction Supplies and Materials
371-100-500	Instruction Capital Outlay
371-100-600	Instruction Other Objects

368-200-100**	Support Services Salaries
368-200-200	Support Services Employee Benefits
368-200-300	Support Services Purchased Service
368-200-400	Support Services Supplies and Materials
368-200-600	Support Services Other Objects

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of School Transformation
Contact: Angela Hinton, 803-734-8345
E-Mail Address: ahinton@ed.sc.gov

REVENUE 3577 TEACHER SUPPLIES
(No Carryover Provision)

SUBFUND 377 EIA FUND

Allocation Formula

To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of up to \$275 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year. In the 2011-2012 school year, the per teacher allocation will be \$250.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.16

Guidelines

All certified public school or special school classroom teachers, media specialists, and guidance counselors (position codes 03–11, 17 and 18) who are employed by a school district as of November 30 of the current fiscal year, shall receive reimbursement of *up to* \$275 each to offset expenses incurred by them for teaching supplies and materials. Funds shall be disbursed by the Department to school districts by July 15, based on the last reconciled Professional Certified staff (PCS) listing from the previous year. Any deviation in the PCS and actual teacher count will be reconciled by December 31 or as soon as practicable thereafter. School districts shall disburse these funds on the first day that teachers are required to be in attendance at school for the current contract year. Funds will be disbursed in a manner separate and distinct from their payroll check.

During the 2011-12 school-year, districts may elect to retain the teacher supply funds to either avoid or decrease the impact of the teacher furlough imposed by the school board or to avoid the elimination of a teaching position as determined by the school board. Districts choosing this option must notify the eligible staff in written communication on or before the first contract day of the school year with the decision not to provide the teacher supply reimbursement along with the school board's purpose in utilizing the reimbursement funds.

School districts utilizing this provision to retain the teacher supply reimbursement funding for purposes other than the reimbursement to the teacher must publicly display on the school district's website the number of jobs saved through the use of these funds and to electronically forward the report on jobs save to the Department of Education no later than December 31 of the current fiscal year to be compiled in a

report for electronic presentation to the General Assembly by January 15 of the 2011-12 school year.

Funds distributed to school districts or allocated to school districts must not supplant existing supply money paid to teachers from other sources.

Any district requiring receipts, must notify teachers who have not submitted receipts between November 25 and December 6 that they must submit receipts to the district. Any funds not disbursed to teachers must be returned to the Department and may not be retained by the districts.

Special Note: Any supplies/materials/equipment purchased with the teacher supply funding is that of the teacher and not the school district in which the teacher is employed. If a teacher leaves the employment of the district, supplies are taken by the teacher upon their departure.

The appropriate accounts for **allowed expenditures** are

377-100-410	Instruction Supplies and Materials
377-212-410	Guidance Services Supplies and Materials
377-222-410	Library and Media Services Supplies and Materials

Responsible Office:	Office of Finance
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

**REVENUE 3578 HIGH SCHOOLS THAT WORK/MAKING
MIDDLE GRADES WORK**

SUBFUND 378 EIA FUNDS

PROJECT NUMBER VA

Allocation Formula

Grants will be available from these funds for new and existing High Schools That Work (HSTW), Making Middle Grades Work (MMGW), and Career Centers That Work (CCTW) sites.

Legal Reference

General Appropriation Act, 2011, Proviso 1A.24

Guidelines

Subprogram 20, High Schools That Work/Making Middle Grades Work (EIA), uses Revenue code 3578, Subfund 378.

Allowed expenditures include costs to

- establish High Schools That Work (HSTW), Making Middle Grades Work (MMGW), and Career Centers That Work (CCTW) sites to enable South Carolina's schools to participate in a nationally recognized total school reform initiative(s);
- provide professional development opportunities through the Southern Regional Education Board (SREB), existing HSTW/MMGW/CCTW site leadership, or other HSTW/MMGW/CCTW leadership professionals;
- purchase instructional materials that would support the implementation/integration of the ten (10) Key Practices associated with both the HSTW and MMGW school reform initiatives and Career Centers That Work reform initiatives;
- enable prospective sites to visit other HSTW/MMGW/CCTW sites in order to more completely and successfully join the state's network; and
- provide leadership, training, and equipment in support of Project Lead The Way (PLTW) and Gateway to Technologies; pre-engineering curricula with a focus on rigorous math and science instruction and integration that directly support the career and technology emphasis that is a component of HSTW/MMGW/CCTW.

The appropriate accounts for **allowed expenditures** are

378-113-311	Elementary Programs Instructional Services (Grades 6-8 only)
378-113-312	Elementary Programs Instructional Program Improvement Services (Grades 6-8 only)
378-113-314	Elementary Programs Staff Services (Grades 6-8 only)
378-113-332	Elementary Programs Travel (Grades 6-8 only)
378-113-340	Elementary Programs Communications (Grades 6-8 only)
378-113-410	Elementary Programs Supplies (Grades 6-8 only)
378-114-311	High School Programs Instructional Services
378-114-312	High School Programs Instructional Program Improvement Services
378-114-314	High School Programs Staff Services
378-114-332	High School Programs Travel
378-114-340	High School Programs Communications
378-114-410	High School Programs Supplies
378-115-120	CTE Programs Substitute/Temporary Salaries
378-115-311	CTE Programs Instructional Services
378-115-312	CTE Programs Instructional Program Improvement Services
378-115-314	CTE Programs Staff Services
378-115-332	CTE Programs Travel
378-115-340	CTE Programs Communications
378-115-345	CTE Programs Technology
378-115-410	CTE Programs Supplies
378-115-445	CTE Programs Technology and Software
378-115-540	CTE Programs Equipment
378-115-545	CTE Programs Technology Equipment and Software
378-116-314	CTE Programs Staff Services
378-116-332	CTE Programs Travel
378-116-340	CTE Programs Communications
378-116-345	CTE Programs Technology
378-116-410	CTE Programs Supplies
378-116-445	CTE Programs Technology and Software
378-116-540	CTE Programs Equipment
378-116-545	CTE Programs Technology Equipment and Software
378-224-311	Improvement of Instruction Inservice and Staff Training Instructional Services
378-224-312	Improvement of Instruction Inservice and Staff Training Instructional Program Improvement Services
378-224-314	Improvement of Instruction Inservice and Staff Training

	Staff Services
378-224-332	Improvement of Instruction Inservice and Staff Training Travel
378-224-340	Improvement of Instruction Inservice and Staff Training Communications
378-224-410	Improvement of Instruction Inservice and Staff Training Supplies

Responsible Office:	Office of Career and Technology Education
Contact:	Tina White, 803-734-3397
E-Mail Address:	tlwhite@ed.sc.gov

REVENUE	3581	STUDENT HEALTH AND FITNESS— NURSES
SUBFUND	381	SPECIAL REVENUE FUND
PROJECT NUMBER	FN	

Allocation Formula

Funds shall be appropriated to provide licensed nurses for elementary public schools. The funds will be made available through a grant program and shall distribute the funds to the school districts on a per school basis.

Legal References

S.C. Code Ann. § 59-10-210 (2005); General Appropriation Act, 2011 2011

Guidelines

To provide a *healthy school* that enhances academic achievement for all students, the U.S. Centers for Disease Control and Prevention suggests that districts and schools adopt a coordinated school health approach . The coordinated school health approach consists of eight components that work together to keep students in school, in class, healthy and ready to learn: 1) Health Education, 2) Physical Education, 3) Health Services, 4) Nutrition Services, 5) Counseling, Psychological & Social Services, 6) Healthy School Environment, 7) Health Promotion for Staff, and 8) Family and Community Involvement.

Health Services is a critical component of the coordinated school health program model. School nurses provide health services to manage acute and chronic health conditions, assist students in developing good health-related decision-making skills, and provide education to students, staff, and parents/guardians regarding health issues. The health services that school nurses provide enable students to attend school and fully participate in their educational program.

Grants must be used to improve the school health services infrastructure by employing full-time licensed nurses in elementary public schools. These funds move schools closer to meeting the national standards of having a full-time licensed nurse for every school, with a minimum of one registered nurse for every 750 students in the general school population, one registered nurse for every 225 students in the mainstreamed population, one registered nurse for every 125 students in severely

chronically ill or developmentally disabled populations, and additional registered nurses based on individual student needs in medically fragile populations.

Requirements:

- (1) Funds must be used to place licensed nurses in elementary public schools.
- (2) Grants are available to local school districts on a per school basis.
- (3) School districts must submit all required components of the grant application to receive funding.

Disallowed expenditures: Funds provided through this grant may not be used for office space, office space construction, health office equipment, health office supplies, medical services, computers, software purchases, professional development, or travel.

Allowed expenditures: Expenditures are restricted to covering the cost of salaries and fringe benefits for licensed nurses employed to work in elementary public schools who are employed by the district

The appropriate accounts for **allowed expenditures** are:

936-213-100	Health Services Regular Salaries
936-213-200	Health Services Employee Benefits

Responsible Office:	Office of Health and Nutrition
Contact:	Cathy Young Jones, 803-734-3194
E-Mail Address:	cyjones@ed.sc.gov
Contact:	Lynn Hammond, 803-743-8076
E-Mail Address:	lhammond@ed.sc.gov

REVENUE	3585	SPECIAL ED - ADDITIONAL STATE SUPPORT
SUBFUND	385	EIA FUND

Allocation Formula

Funds will be allocated based on the number of special education weighted pupil units.

Legal Reference

General Appropriation Act, 2011 Proviso 1A.48

Guidelines

Funds are allocated to provide special education and related services for students with disabilities under the IDEA.

The appropriate accounts for **allowed expenditures** are

385-120-100	Exceptional Programs Salaries
385-120-200	Exceptional Programs Employee Benefits
385-120-300	Exceptional Programs Purchased Services
385-120-400	Exceptional Programs Supplies/Materials
385-120-500	Exceptional Programs Capital Outlay
385-120-600	Exceptional Programs Other Objects
385-131-100	Preschool Handicapped Speech (5-yr.-Olds) Salaries
385-131-200	Preschool Handicapped Speech (5-yr.-Olds) Employee Benefits
385-131-300	Preschool Handicapped Speech (5-yr.-Olds) Purchased Services
385-131-400	Preschool Handicapped Speech (5-yr.-Olds) Supplies/Materials
385-131-500	Preschool Handicapped Speech (5-yr.-Olds) Capital Outlay
385-131-600	Preschool Handicapped Speech (5-yr.-Olds) Other Objects
385-132-100	Preschool Handicapped Itinerant (5-yr.-Olds) Salaries
385-132-200	Preschool Handicapped Itinerant (5-yr.-Olds) Employee Benefits
385-132-300	Preschool Handicapped Itinerant (5-yr.-Olds) Purchased Services
385-132-400	Preschool Handicapped Itinerant (5-yr.-Olds) Supplies/Materials
385-132-500	Preschool Handicapped Itinerant (5-yr.-Olds) Capital Outlay
385-132-600	Preschool Handicapped Itinerant (5-yr.-Olds) Other Objects
385-133-100	Preschool Handicapped Self-Contained (5-yr.-Olds) Salaries

385-133-200	Preschool Handicapped Self-Contained (5-yr.-Olds) Employee Benefits
385-133-300	Preschool Handicapped Self-Contained (5-yr.-Olds) Purchased Services
385-133-400	Preschool Handicapped Self-Contained (5-yr.-Olds) Supplies/ Materials
385-133-500	Preschool Handicapped Self-Contained (5-yr.-Olds) Capital Outlay
385-133-600	Preschool Handicapped Self-Contained (5-yr.-Olds) Other Objects
385-134-100	Preschool Handicapped Homebased (5-yr.-Olds) Salaries
385-134-200	Preschool Handicapped Homebased (5-yr.-Olds) Employee Benefits
385-134-300	Preschool Handicapped Homebased (5-yr.-Olds) Purchased Services
385-134-400	Preschool Handicapped Homebased (5-yr.-Olds) Supplies/Materials
385-134-500	Preschool Handicapped Homebased (5-yr.-Olds) Capital Outlay
385-134-600	Preschool Handicapped Homebased (5-yr.-Olds) Other Objects
385-135-100	Preschool Handicapped Speech (3- & 4-yr.-Olds) Salaries
385-134-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
385-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
385-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies/Materials
385-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
385-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
385-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
385-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
385-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
385-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies/Materials
385-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
385-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
385-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
385-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
385-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services

385-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies/ Materials
385-137-500	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Capital Outlay
385-137-600	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
385-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
385-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
385-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
385-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies/ Materials
385-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
385-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Other Objects
385-145-100	Homebound* Salaries
385-145-200	Homebound Employee Benefits
385-145-300	Homebound Purchased Services
385-145-400	Homebound Supplies/Materials
385-145-500	Homebound Capital Outlay
385-145-600	Homebound Other Objects
385-161-100	Autism Salaries
385-161-200	Autism Employee Benefits
385-161-300	Autism Purchased Services
385-161-400	Autism Supplies and Materials
385-161-500	Autism Capital Outlay
385-161-600	Autism Other Objects
385-200-100**	Support Services Salaries
385-200-200	Support Services Employee Benefits
385-200-300	Support Services Purchased Services
385-200-400	Support Services Supplies/Materials
385-200-500	Support Services Capital Outlay
385-200-600	Support Services Other Objects

* for students with disabilities only

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA spending guidelines. Function and object

accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district

Responsible Office: Office of Exceptional Children
Contact: Marlene Metts, 803-734-8806
E-Mail Address: mametts@ed.sc.gov

The following are **allowed expenditures**

- Consultant fees; substitute teacher pay; per diem expenses for workshops for teachers, administrators, counselors and volunteers; to implement activities; to provide opportunities for academic and career and technology education teachers to work together to plan integrated instruction for students; implement strategies and action plans to address accelerated learning for students who are behind their age peers; provide professional development activities to train teachers in identifying, assessing and accommodating different learning styles; provide professional development activities in the areas of applied techniques and workshops on career guidance for teachers and counselors; provide training for mentors; and provide supplies and equipment for the applied academic courses.
- Salary, fringe benefits, travel, and routine office supplies and equipment for the Work-based Learning coordinator.
- Travel for students to work sites. Please ensure that travel funds expended are for approvable, work-based learning activities. The work-based learning must complement and relate to the school-based career majors that the students are pursuing. Travel records must be maintained by the school district.
- Salary, fringe benefits, travel, supplies, and equipment for a career specialist.

The appropriate accounts for **allowed expenditures** are

392-100-120	Instruction Substitute/Temporary Salaries
392-100-200**	Instruction Substitute/Temporary Employee Benefits
392-100-410	Instruction Supplies (for applied academic courses)
392-100-445	Instruction Technology and Software Supplies
392-100-500**	Instruction Equipment (for applied academic courses)
392-212-100	Guidance Services Salaries
392-212-200	Guidance Services Employee Benefits
392-212-300	Guidance Services Purchased Services
392-212-400	Guidance Services Supplies and Materials
392-212-500	Guidance Services Capital Outlay
392-212-600	Guidance Services Other Objects
392-221-100	Improvement of Instruction Curriculum Development Salaries
392-221-200	Improvement of Instruction Curriculum Development Employee Benefits
392-221-300	Improvement of Instruction Curriculum Development Purchased Services
392-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
392-221-500	Improvement of Instruction Curriculum Development Capital Outlay

392-221-600	Improvement of Instruction Curriculum Development Other Objects
392-223-100	Supervision of Special Programs Salaries
392-223-200	Supervision of Special Programs Employee Benefits
392-223-300	Supervision of Special Programs Purchased Services
392-223-400	Supervision of Special Programs Supplies and Materials
392-223-500	Supervision of Special Programs Capital Outlay
392-223-600	Supervision of Special Programs Other Objects
392-224-100	Improvement of Instruction Inservice and Staff Training Salaries
392-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
392-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
392-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
392-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
392-224-600	Improvement of Instruction Inservice and Staff Training Other Objects
392-251-100	Student Transportation (Federal/District Mandated) Salaries
392-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
392-251-331	Student Transportation (Federal/District Mandated) Purchased Services
392-251-400	Student Transportation (Federal/District Mandated) Supplies and Materials
392-251-500	Student Transportation (Federal/District Mandated) Capital Outlay

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

Responsible Office: Office of Career and Technology Education
Contact: Susan Flanagan, 803-734-8456
E-Mail Address: sflanagn@ed.sc.gov

REVENUE	3597	AID TO DISTRICTS
SUBFUND	397	EIA FUND

Allocation Formula

Allocations will be based on weighted pupil units.

Legal References

General Appropriation Act, 2011, Proviso 1A.48

Guidelines

Aid to District funding should be used to support programs implemented in SC school districts, similar to those of the Education Finance Act.

The appropriate accounts for **allowed expenditures** are

397-100-100**	397-200-100**
397-100-200	397-200-200
397-100-300	397-200-300
397-100-400	397-200-400
397-100-500	397-200-500
397-100-600	397-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district

Responsible Office:	Office of Finance
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

Section 9

Restricted State Funding (Listed by Subfund Code)

Revenue Code	Subfund	State Restricted Program Description	2011-2012 State Allocation	Page Number
3112	915	Nursing Program (Carryover only)	\$ 0	94
3118	928	EEDA Career Specialists	\$ 21,362,113	95
3123	933	Formative Assessment	\$ 3,096,281	96
3125	905	Career and Technology Education Equipment	\$ 3,736,110	98
3127	937	Student Health and Fitness	\$ 6,020,325	103
3128	938	High Schools That Work/Making Middle Grades Work	\$ 1,403,145	105
3129	100	Consolidated Funding (Carryover only)	\$ 0	108
3131	100	Handicapped Transportation – Bus Driver Aides	\$ 125,865	109
3131	100	Handicapped Transportation – Special Needs Students Contract Reimbursement	\$ 298,390	110
3132	100	Home Schooling	TBD	112
3136	936	Student Health and Fitness – Nurses	\$ 14,277,177	113
3142	600	School Lunch Program Aid	\$ 326,039	115
3160	100	School Bus Driver Salary	\$ 35,178,181	116
3161	100	EAA Bus Driver Salary and Fringe	TBD	118
3162	100	Transportation Workers Compensation	\$ 2,996,195	120
3165	100	EEDA Transportation	\$ 608,657	121
3170	500	State School Building Aid	\$ 0	122
3172	500	Children's Education Endowment (Barnwell)	TBD	124
3180	100	Fringe Benefits Employer Contributions	\$ 482,943,402	126
3181	100	Retiree Insurance	\$ 79,476,772	128
3193	919	Education License Plates	TBD	129
3350	100	Residential Treatment Facilities (RTF)	TBD	130
3375	100	Education Foundation Supplement	\$ 20,000,000	132

If a certified staff member qualified for a salary increase under the Education Improvement Act (EIA) Teacher Salary Increase (Revenue 3550, Subfund 350), the expenditure for the EIA portion should be accounted for either in the General fund or the EIA Teacher Salary Increase subfund (350), depending on the accounting option chosen by the district. For state-restricted allocations/grants, only the net salary expenditures (net of the EIA Teacher Salary Increase amount) should be recorded in the Special Revenue fund.

REVENUE	3112	NURSING PROGRAM
SUBFUND	915	SPECIAL REVENUE FUND
PROJECT NUMBER	VA	

Allocation Formula

Allocation was eliminated for FY11-12. Guidelines are to be used for carryover funds only.

Guidelines

See applicable subprogram codes for Career and Technology Education programs listed under Revenue Code 4210, Perkins Aid, Title I.

The appropriate accounts for **allowed expenditures** are

915-115-100	CTE Programs Salaries
915-115-200	CTE Programs Employee Benefits

Responsible Office:	Office of Career and Technology Education
Contact:	Susan Flanagan, 803-734-8456
E-Mail Address:	sflanagn@ed.sc.gov

REVENUE 3118 EEDA CAREER SPECIALISTS

SUBFUND 928 SPECIAL REVENUE FUND

Allocation Formula

Funds are distributed based on the 45-day student count. Schools are funded based on the difference between the 300:1 student to counselor ratio required by the Education and Economic Development Act (EEDA) and the 500:1 ratio required by previous law.

Legal References

The Education and Economic Development Act of 2005

General Appropriation Act, 2011, Proviso 1.59

Guidelines

These funds may only be used for salary and benefits for guidance personnel (school counselors and career specialists) to meet the 300:1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA). Career specialists were funded for middle schools and high schools in 2007–08. Districts have the flexibility to move the allocated FTEs between eligible schools within the district to achieve the 300:1 ratio.

The school-based middle school and high school career specialists who provide career services to school districts must hold both a bachelor's degree and Global Career Development Facilitator (GCDF) certification from the Center for Credentialing and Education (CCE). A certified school counselor who has earned the CCE's Career Development Facilitator (CDF) certification is not required to obtain the GCDF certification.

An individual who holds a bachelor's degree but has not completed the required 120 hours of classroom training in the GCDF competency areas may be hired as a career specialist in the South Carolina public school system. However, that individual must complete the required 120-hour CDF course and become GCDF certified within two years. If the individual who was hired without GCDF certification fails to complete the requirements for the GCDF credential within the two-year period, he or she will not meet the minimum qualification requirements for the position, and the district will no longer receive state funding for that person.

The appropriate accounts for **allowed expenditures** are

928-212-100	Guidance Salaries
928-212-200	Guidance Employee Benefits
928-217-100	Career Development Facilitator Salaries
928-217-200	Career Development Facilitator Employee Benefits

Responsible Office:	Office of Student Intervention Services
Contact:	Sherry Williams, 803-734-6267
E-Mail Address:	srwillia@ed.sc.gov

REVENUE 3123 FORMATIVE ASSESSMENT
SUBFUND 933 SPECIAL REVENUE FUND

Allocation Formula

25 percent based on the district Poverty Index and 75 percent based on the number of students tested in reading/language and mathematics.

Legal References

Education Accountability Act revised, 2009 Acts 282 (to amend S.C. Code Ann. § 59-18-310 (Supp. 2007))
General Appropriation Act, 2011

Guidelines

A statewide adoption list of formative assessments for grades one through nine has been created that aligns with the state academic standards in English/language arts and mathematics and satisfies professional measurement standards. For 2011-12, a proviso limits the number of students tested to grades three through eight.

Districts may use the allocated funds to purchase products on the Adoption List of Formative Assessments. These products include 1) Blending Assessment and Instruction Program (BAIP) published by Computerized Assessment and Learning (CAL), 2) STAR Reading and STAR mathematics published by Renaissance Learning; and, 3) MAP reading, language usage, and mathematics published by Northwest Evaluation Association (NWEA). In addition to the online or paper assessments, allocated funds may be used to pay for any supplementary materials that accompany these assessments including, but not limited to, professional development materials, training, score reports, scoring services, etc.

The appropriate accounts for **allowed expenditures** are

933-100-300	Instructional Purchased Services
933-100-400	Instructional Supplies and Materials
933-224-300	Improvement of Instruction Purchased Services
933-224-400	Improvement of Instruction Supplies and Materials

Responsible Office: Office of Assessment
Contact: Susan D. Creighton, 803-734-8535
E-Mail Address: screight@ed.sc.gov

REVENUE	3125	CAREER AND TECHNOLOGY EDUCATION EQUIPMENT
SUBFUND	905	SPECIAL REVENUE FUND
PROJECT NUMBER	VA	

Allocation Formula

School district allocations for equipment are determined by the Office of Career and Technology Education on a formula basis. The formula includes a base allocation of \$20,000 for all school districts and official multidistrict career centers that meet minimum requirements. The remaining funds are distributed to school districts and multidistrict career centers based on the prior year student enrollments for career and technology education courses.

Legal References

S.C. Code Ann. §§ 59-53-1950 and 59-53-1960 (2004)

General Appropriation Act, 2011

Guidelines

See applicable subprogram codes for Career and Technology Education (CATE) programs listed under Revenue Code 4210, Perkins Aid, Title I.

The General Assembly provides funds in the annual General Appropriation Act for the purchase of equipment for CATE training. In the “Local Plan for Career and Technology Education” submitted annually to the Office of Career and Technology Education, school districts identify the courses for which equipment will be purchased.

The highest priority in funding must be given to job preparatory and occupational proficiency programs.

Career and Technology Education funds may be used for costs related to leasing of equipment.

The appropriate accounts for **allowed expenditures** are

905-115-325

CTE Programs Rentals (Leasing of Equipment)

905-115-410	CTE Programs Supplies
905-115-445	CTE Programs Technology and Software Supplies
905-115-540	CTE Programs Equipment
905-115-545	CTE Programs Technology Equipment and Software
905-116-325	CTE Programs Rentals (Leasing of Equipment)
905-116-410	CTE Programs Supplies
905-116-445	CTE Programs Technology and Software Supplies
905-116-540	CTE Programs Equipment
905-116-545	CTE Programs Technology Equipment and Software

The following guidelines provide the Office of Career and Technology Education's (OCTE) policy and procedures for the management and disposition of Career and Technology Education (CATE) equipment (including replacement equipment) purchased in whole or in part with **federal** or **state** funds. **These guidelines apply to:**

- All tangible, non-consumable CATE property items having a useful life of more than one year and an acquisition cost of **\$500** or more.
- **ALL** computers purchased with **federal** or **state** CATE funds, regardless of cost.

In the event of a conflict between federal (EDGAR, Section 80.32), state, or local educational agency (LEA) requirements for equipment management and disposition, the most restrictive requirement prevails.

I. Management Requirements for CATE Equipment

LEA procedures for managing **CATE equipment** (including replacement equipment), until disposition takes place, will meet the following minimum requirements:

- A. The LEA (school district or multi-district career center) must use the CATE equipment in the **CATE course/program/activity** for which it was acquired as long as needed, whether or not the CATE course/program/activity continues to be supported by federal/state funds.
- B. The LEA must maintain **property records** that include a description of the property; a serial number or other identification number; the vendor (source of the property); who holds title; the acquisition date and cost of the property; percentage of federal/state participation in the cost of the property; the location, use, and condition of the property; and any

ultimate disposition data including the date of disposal and sale price of the property.

- A. The LEA must conduct a **physical inventory** of the property and reconcile the results with the property records at least once every year.
- B. The LEA must develop a **control system** to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated and the findings shall be maintained on file for audit purposes.
- C. The LEA must develop adequate **maintenance procedures** to keep the property in good condition.

II. Disposition of CATE equipment that is no longer needed, inoperable, or obsolete (and the CATE course/program is continued)

- A. The LEA must adhere to the following procedures and maintain **written documentation for audit purposes** of the action taken to ensure the proper disposition of CATE equipment purchased using federal/state funds.
- B. CATE equipment with current per-unit fair market value of **less than \$5,000**:
 - 1. The LEA may transfer the equipment to another CATE course/program within the district.
 - 2. The LEA may trade the equipment in for another item of equipment needed for the CATE course/program.
 - 3. The LEA may transfer the equipment to a CATE program in another district.
 - 4. If not needed in any CATE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
 - 5. If the equipment is not needed in a CATE course/program/activity or in any federal program, the item of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technology Education (OCTE). The date of disposal and sale price must be retained in the LEA's equipment inventory files. Proper sales procedures must be established by the LEA to ensure the highest possible return. LEA proceeds from the sale of CATE equipment must be used in support of CATE programs.
- C. CATE equipment with current per-unit fair market value of **more than \$5,000**:

1. The LEA may transfer the equipment to another CATE course/program within the district.
2. The LEA may trade the equipment in for another item of equipment needed for the CATE course/program.
3. The LEA may transfer the equipment to a CATE program in another district.
4. If not needed in any CATE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
5. Items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold and the OCTE shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the federal/state share of the equipment. The date of disposal and sale price must be retained in the LEA's equipment inventory files. Proper sales procedures must be established by the LEA to ensure the highest possible return. LEA proceeds from the sale of CATE equipment must be used in support of CATE programs.

III. Disposition of CATE equipment when a CATE course is discontinued

Federal and state funds allocated to school districts and multi-district career centers for CATE equipment are provided to expand and improve secondary CATE courses and programs for South Carolina students. When an LEA closes or discontinues a CATE course, special provisions must be implemented to ensure accountability for the federal/state investment in CATE equipment for the course. LEA failure to comply with the following procedures may jeopardize future federal/state allocations approved for CATE equipment.

- A. When a school district or multi-district career center determines that a **CATE course will be discontinued**, the LEA must **notify the OCTE** in writing to obtain approval for the disposition of CATE equipment purchased in whole or in part with **federal** or **state** funds. The OCTE's highest priority for disposition will be to transfer the operable equipment to a comparable CATE course/program (either within the LEA or in another district or multi-district career center) where there is a **need** for the equipment.
- B. The LEA must complete and submit the *Disposition of CATE Equipment for Discontinued Course* form to the OCTE for review and **approval prior to** the disposition of the CATE equipment. A link to the form may be found on the CATE Web page at <http://www.ed.sc.gov/agency/Standards-and-Learning/Career-and-Technology-Education/>. Completed forms should be addressed to: Director, Office of Career and Technology Education, South

Carolina Department of Education, 912-A Rutledge Building, 1429 Senate Street, Columbia, SC 29201.

- C. The OCTE's CATE program associate will approve or disapprove the LEA's proposed disposition of CATE equipment items and will notify the LEA within 30 days of receipt of the completed *Disposition of CATE Equipment for Discontinued Course* form. Additional instructions will be provided for any disposition options that are not approved by the OCTE. The LEA may proceed with the approved disposition upon receipt of the form signed by the OCTE. Note: LEA proceeds from the sale of CATE equipment no longer needed for a closed or discontinued course must be used in support of CATE programs.
- D. Documentation to verify the final disposition of the CATE equipment may be required at the discretion of the OCTE's CATE program associate. If additional documentation is required, specific instructions will be provided to the LEA along with the signed *Disposition of CATE Equipment for Discontinued Course* form.
- E. CATE program associate contact information for the various career cluster areas and a listing of the CATE courses and programs by cluster may be found in the current CATE Student Reporting Procedures Guide on the Web at <http://www.ed.sc.gov/agency/Standards-and-Learning/Career-and-Technology-Education/old/cate/datacollection/DataCollection.html>.

Responsible Office:	Office of Career and Technology Education
Contact:	Susan Flanagan, 803-734-8456
E-Mail Address:	sflanagn@ed.sc.gov

REVENUE	3127	STUDENT HEALTH AND FITNESS
SUBFUND	937	SPECIAL REVENUE FUND

Allocation Formula

Funds allocated to districts based on average daily membership of grades K-5 from the preceding year.

Legal References

S.C Code Ann. §59-10-10 to 59-10-60 (2005)

General Appropriation Act, 2011 Provisos 1.91

Guidelines

Beginning in the 2006–07 school year, students in kindergarten through fifth grade must be provided a minimum of one hundred fifty minutes a week of physical education and physical activity. Beginning with the 2007–08 school year, the student to certified physical education teacher ratio in the elementary schools of the State must be 600 to 1. The student to teacher ratio in physical education may not exceed the average ratio of 28 to 1. The certified physical education teacher to student ratio is designed to provide students in kindergarten through fifth grade with scheduled physical education either every day or on alternate days throughout the school year and must be based on the South Carolina Physical Education Academic Standards. During each year of implementation of the reduced student to teacher ratio, each district shall report to the South Carolina Department of Education by June 15 the number of minutes of physical education instruction and physical activity minutes. The report must be listed by elementary school and by individual class and grade level. Each district shall make every effort to ensure that elementary schools in its district have age appropriate equipment and facilities to implement the physical education standards.

Allowable expenditure is hiring certified physical education teachers to meet the mandated student to teacher ratio of 600 to 1. If sufficient number of teachers have been hired, funds should be used to support elementary physical education programs.

The appropriate accounts for **allowed expenditures** are

937-111-100	Kindergarten Programs Salaries
937-111-200	Kindergarten Programs Employee Benefits

937-111-300	Kindergarten Programs Purchased Services
937-111-400	Kindergarten Programs Supplies and Materials
937-112-100	Primary Programs Salaries
937-112-200	Primary Programs Employee Benefits
937-112-300	Primary Programs Purchased Services
937-112-400	Primary Programs Supplies and Materials
937-113-100	Elementary Programs Salaries
937-113-200	Elementary Programs Employee Benefits
937-113-300	Elementary Programs Purchased Services
937-113-400	Elementary Programs Supplies and Materials
937-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
Responsible Office:	Office of Standards
Contact:	Christine Beyer, 803-734-2782
E-Mail Address:	Cbeyer@ed.sc.gov

REVENUE	3128	HIGH SCHOOLS THAT WORK/MAKING MIDDLE GRADES WORK
SUBFUND	938	SPECIAL REVENUE FUND
PROJECT NUMBER	VA	

Allocation Formula

Grants will be available from appropriated funds for new High Schools That Work (HSTW), Making Middle Grades Work (MMGW), and Career Centers That Work (CCTW) sites.

Legal Reference

General Appropriation Act, 2011, Proviso 1.60

Guidelines

Subprogram 28, High Schools That Work, Making Middle Grades Work, and Career Centers That Work (GF), use Revenue code 3128 Subfund 938.

Allowed expenditures include costs to

- establish High Schools That Work (HSTW), Making Middle Grades Work (MMGW), and Career Centers That Work (CCTW) sites to enable South Carolina's schools to participate in a nationally recognized total school reform initiative(s);
- provide professional development opportunities through the Southern Regional Education Board (SREB), existing HSTW/MMGW and Career Centers That Work site leadership, or other HSTW/MMGW/CCTW leadership professionals;
- purchase instructional materials that would support the implementation/integration of the ten (10) Key Practices associated with both the HSTW and MMGW school reform initiatives and the Career Centers That Work reform initiatives;
- enable prospective sites to visit other HSTW/MMGW/CCTW sites in order to more completely and successfully join the state's network; and
- provide leadership, training, and equipment in support of Project Lead The Way (PLTW) and Gateway to Technologies; pre-engineering curricula with a focus on rigorous math and science instruction and integration that directly support the career and technology emphasis that is a component of HSTW/MMGW/CCTW.

The appropriate accounts for **allowed expenditures** are

938-113-311

Elementary Programs Instructional Services

	(Grades 6-8 only)
938-113-312	Elementary Programs Instructional Programs Improvement Services (Grades 6-8 only)
938-113-314	Elementary Programs Staff Services (Grades 6-8 only)
938-113-332	Elementary Programs Travel (Grades 6-8 only)
938-113-340	Elementary Programs Communications (Grades 6-8 only)
938-113-410	Elementary Programs Supplies (Grades 6-8 only)
938-114-311	High School Programs Instructional Services
938-114-312	High School Programs Instructional Program Improvement Services
938-114-314	High School Programs Staff Services
938-114-332	High School Programs Travel
938-114-340	High School Programs Communications
938-114-410	High School Programs Supplies
938-115-120	CTE Programs Substitute/Temporary Salaries
938-115-311	CTE Programs Instructional Services
938-115-312	CTE Programs Instructional Program Improvement Services
938-115-314	CTE Programs Staff Services
938-115-332	CTE Programs Travel
938-115-340	CTE Programs Communications
938-115-345	CTE Programs Technology
938-115-410	CTE Programs Supplies
938-115-445	CTE Programs Technology and Software
938-115-540	CTE Programs Equipment
938-115-545	CTE Programs Technology Equipment and Software
938-116-120	CTE Programs Substitute/Temporary Salaries
938-116-311	CTE Programs Instructional Services
938-116-312	CTE Programs Instructional Program Improvement Services
938-116-314	CTE Programs Staff Services
938-116-332	CTE Programs Travel
938-116-340	CTE Programs Communications
938-116-345	CTE Programs Technology
938-116-410	CTE Programs Supplies
938-116-445	CTE Programs Technology and Software
938-116-540	CTE Programs Equipment
938-116-545	CTE Programs Technology Equipment and Software
938-224-311	Improvement of Instruction Inservice and Staff Training Instructional Services
938-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement Services

938-224-314	Improvement of Instruction Inservice and Staff Training Staff Services
938-224-332	Improvement of Instruction Inservice and Staff Training Travel
938-224-340	Improvement of Instruction Inservice and Staff Training Communication
938-224-410	Improvement of Instruction Inservice and Staff Training Supplies

Responsible Office:	Office of Career and Technology Education
Contact:	Tina White, 803-734-3397
E-Mail Address:	tlwhite@ed.sc.gov

REVENUE	3129	CONSOLIDATED FUNDING
SUBFUND	100	GENERAL FUND

Carryover funds only

Guidelines

Consolidated funding was appropriated from Middle School Initiative, Credits for High School Diploma and Principal Salary Supplement.

Districts should continue funding for programs supported in the programs prior to consolidation (salaries for high school teachers, School Resource Officers, guidance counselors, etc).

The appropriate accounts for **allowed expenditures** are

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district

Responsible Office:	Office of Finance
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

REVENUE 3131 HANDICAPPED TRANSPORTATION—BUS
DRIVER AIDES

HANDICAPPED TRANSPORTATION—
SPECIAL NEEDS STUDENTS CONTRACT
REIMBURSEMENT

SUBFUND 100 GENERAL FUND

Allocation Formula

BUS DRIVERS AIDES

Districts with five or more special needs buses receive one aide slot for every five special needs buses that are operated by the district. That total (rounded down to the whole number) is multiplied by the rate established by the Office of Transportation for the current fiscal year. Districts with fewer than five special needs buses receive one aide slot. That number is multiplied by the rate established by the Office of Transportation for the current fiscal year.

Legal References

S.C. Code Ann. § 59-5-60 (2004)

24 S.C. Code Ann. Regs. 43-80.B (State Board of Education Regulation)

General Appropriation Act, 2011

Guidelines

The State allocates these funds to districts to offset the cost of salaries for school bus aides.

State Board Regulation 43-80.B states “A student that is disabled shall be accompanied by an aide if the student’s Individual Education Program so specifies.”

Allowed expenditures include salary and fringe cost for aides employed to assist students while being transported on special needs school buses that are state owned and operated.

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits

Allocation Formula

SPECIAL NEEDS STUDENTS CONTRACT REIMBURSEMENT

School districts are reimbursed on the basis of the mileage rate specified in the annual State Appropriation Act up to a maximum of sixty-four miles per day. To determine a district's total allocation, the number of miles is multiplied by the number of days a child attends school each semester.

Legal Reference

S.C. Code Ann. § 59-67-520 (2004)

Guidelines

These funds are allocated to districts to pay for contract student transportation services for students with special needs. Contract student transportation services may be purchased for any period of time and should be used when the cost of the contract is less than the cost of operating a school bus.

Vehicles certified by the manufacturer to transport fewer than eleven passengers or vehicles certified as school buses are the only vehicles approved for use under a contract.

School districts submit contract requests to the South Carolina Department of Education for approval. The SCDE bus shop supervisor must receive the contract prior to October 15 to qualify for the full 180-day reimbursement. Contracts received by the SCDE bus shop supervisor after October 15, can qualify for funds effective ten school days from receipt of the contract by the SCDE bus shop supervisor or initiation of service, whichever comes last. The total number of days that transportation services have been delivered prior to this ten-day grace period will be deducted from the days and the funding amount of the contract request.

Contracts are approved for first-semester and/or second-semester funding since funding for this program has not been adequate to cover all the approved contract expenses. Each semester's contract will receive its pro rata share of one half of the funds appropriated by the legislature.

School districts must submit first-semester reimbursement requests by February 15 of the current fiscal year. School districts must submit second-semester reimbursement requests by June 15 of the current fiscal year. Reimbursement requests not received by these dates may be subject to total loss of funding.

Allowed Expenditures

Contract student transportation services that reimburse contractors for transportation are based on a mileage rate as specified in the current year's state appropriation act, for a maximum of sixty-four miles per day. No contract may exceed the maximum of sixty-four miles per day for the first student. Each additional student transported by a contractor qualifies for reimbursement at a rate of \$1.11 per day with a maximum of \$100 per student per semester. School districts that contract with SCDE to transport students on district-owned buses will be reimbursed at a rate of \$1.37 per mile.

The appropriate accounts for **allowed expenditures** are

100-255-331 Student Transportation

Responsible Office: Office of Transportation
Contact: Tracy Bedenbaugh, 803-734-8255
E-Mail Address: tbedenba@ed.sc.gov

REVENUE 3132 HOME SCHOOLING
(No Carryover Provision)

SUBFUND 100 GENERAL FUND

Allocation Formula

$$\begin{array}{rclcl} & \text{EFA base student cost} & \times & .25 \text{ weighting factor} & \\ \times & \text{number of students reported} & = & \text{district allocation} & \end{array}$$

Legal Reference

S.C. Code Ann. §§ 59-20-40(1)(C) and 59-65-40 (2004)

General Appropriation Act, 2011

Guidelines

Districts must retain the approved documentation for each pupil, a copy of the "Home Schooling" form, and a by-name listing of all approved pupils.

Data must be submitted to the Office of Finance to report the number of students under Home Schooling. Report only those students that are supervised by your district. Students whose instruction is conducted under the auspices of the South Carolina Association of Independent Home Schools **are not eligible for funding**.

Allowed expenditures include those activities designed for the overall supervision, coordination, and direction of this special program. The appropriate accounts are

100-223-100	Supervision of Special Programs Salaries
100-223-200	Supervision of Special Programs Employee Benefits
100-223-300	Supervision of Special Programs Purchased Services
100-223-400	Supervision of Special Programs Supplies and Materials
100-223-500	Supervision of Special Programs Capital Outlay
100-223-600	Supervision of Special Programs Other Objects

Responsible Office: Office of Finance
Contact: Sue Martinez, 803-734-8145
E-Mail Address: smartine@ed.sc.gov

REVENUE	3136	NURSES
SUBFUND	936	SPECIAL REVENUE FUND
PROJECT NUMBER		FN

Allocation Formula

Funds shall be appropriated to provide licensed nurses for elementary public schools. The funds will be made available through a grant program and shall distribute the funds to the school districts on a per school basis.

Legal References

S.C. Code Ann. § 59-10-210 (2005); General Appropriation Act, 2011 2011

Guidelines

To provide a *healthy school* that enhances academic achievement for all students, the U.S. Centers for Disease Control and Prevention suggests that districts and schools adopt a coordinated school health approach . The coordinated school health approach consists of eight components that work together to keep students in school, in class, healthy and ready to learn: 1) Health Education, 2) Physical Education, 3) Health Services, 4) Nutrition Services, 5) Counseling, Psychological & Social Services, 6) Healthy School Environment, 7) Health Promotion for Staff, and 8) Family and Community Involvement.

Health Services is a critical component of the coordinated school health program model. School nurses provide health services to manage acute and chronic health conditions, assist students in developing good health-related decision-making skills, and provide education to students, staff, and parents/guardians regarding health issues. The health services that school nurses provide enable students to attend school and fully participate in their educational program.

Grants must be used to improve the school health services infrastructure by employing full-time licensed nurses in elementary public schools. These funds move schools closer to meeting the national standards of having a full-time licensed nurse for every school, with a minimum of one registered nurse for every 750 students in the general school population, one registered nurse for every 225 students in the mainstreamed population, one registered nurse for every 125 students in severely

chronically ill or developmentally disabled populations, and additional registered nurses based on individual student needs in medically fragile populations.

Requirements:

- (4) Funds must be used to place licensed nurses in elementary public schools.
- (5) Grants are available to local school districts on a per school basis.
- (6) School districts must submit all required components of the grant application to receive funding.

Disallowed expenditures: Funds provided through this grant may not be used for office space, office space construction, health office equipment, health office supplies, medical services, computers, software purchases, professional development, or travel.

Allowed expenditures: Expenditures are restricted to covering the cost of salaries and fringe benefits for licensed nurses employed to work in elementary public schools who are employed by the district

The appropriate accounts for **allowed expenditures** are:

936-213-101	Health Services Regular Salaries
936-213-200	Health Services Employee Benefits

Responsible Office:	Office of Health and Nutrition
Contact:	Cathy Young Jones, 803-734-3194
E-Mail Address:	cyjones@ed.sc.gov
Contact:	Lynn Hammond, 803-743-8076
Email Address:	lhammond@ed.sc.gov

REVENUE	3142	SCHOOL LUNCH PROGRAM AID
SUBFUND	600	FOOD SERVICE FUND

Allocation Formula

$$\frac{\text{number of district cafeteria units}}{\text{number of county cafeteria units}} \times \text{county allocation} = \text{district allocation}$$

Legal References

S.C. Code Ann. § 59-63-750 (2004)

General Appropriation Act, 2011, Proviso 1.13

Guidelines

The funds provided under School Lunch Program Aid are distributed to each school district in the State based on the number of cafeteria units operating in each county/district at the end of the prior school year. The travel expenses of the county school lunch supervisor shall be paid from this appropriation at the prevailing rate of mileage allowed by the State.

The appropriate accounts for **allowed expenditures** are

600-256-100	Food Services Salaries
600-256-200	Food Services Employee Benefits
600-256-300	Food Services Purchased Services
600-256-400	Food Services Supplies and Materials
600-256-500	Food Services Capital Outlay
600-256-600	Food Services Other Objects

Responsible Office:	Office of Health and Nutrition
Contacts:	Todd A. Bedenbaugh, 803-734-8205 Andrew Thomas, 803-734-8194 Heather Snelgrove, 803-734-8197
E-Mail Addresses:	tabedenb@ed.sc.gov athomas@ed.sc.gov hsnelgro@ed.sc.gov

REVENUE	3160	SCHOOL BUS DRIVER SALARY
SUBFUND	100	GENERAL FUND

Allocation Formula

Allocations to school districts will be based on the time necessary to accomplish all school bus driver functions. These times will be calculated from documents that are already part of the Annual Route Plan process.

The two essential components of this formula are the route minutes on the approved state funded R-16s/R-17s "School Bus Route Descriptions" and the number of route buses operated on the approved R-16s/R-17s. R-16s/R-17s are due by October 15 of each year. Amendments or corrections must be finalized by February 15.

School districts may contact the Office of Transportation for specific district allocations.

Legal References

S.C. Code Ann. § 59-67-480 (2004)

General Appropriation Act, 2011

Guidelines

SCHOOL BUS DRIVER SALARY

Funding is used by districts to pay for school bus driver salaries and fringe benefits for the delivery of student transportation services in support of state-required public educational programs. The funding is based upon school districts' following the South Carolina Department of Education's recommended amounts in the driver salary 22-step pay scale. A school bus driver is placed in the appropriate pay step based on his or her number of years of qualified school bus driving service. A year of qualified school bus driving service is achieved when a bus driver performs state financial school transportation services for at least 135 days in a school year, including Summer School Sessions. The district may disburse these funds to support the fringe benefit costs for the full-time school bus drivers of the district. A "full-time bus driver" must drive thirty or more hours per week.

These funds may also be used to transport qualified students via contract service. Districts may use contracting, when the cost of the contract is less than the cost of operating a school bus. All contracts must be preapproved by the Department.

Contracts may use only approved vehicle types. Vehicles certified by the manufacturer to transport fewer than eleven passengers or certified as school buses may be used. A special exception for boat service to an outlying island can be granted.

HAZARDOUS CONDITION TRANSPORTATION

No driver salary funding is available for the district to pay drivers salary for authorized hazardous transportation services. Each school district may submit an application for transportation of children not qualifying for state-funded transportation service who live within an area determined by the school district as having hazardous transportation conditions.

Under the provisions of Section 59-67-420 of the South Carolina Code of Laws, the district will be required to pay for driver salary cost associated with the delivery of hazardous transportation service.

Allowed expenditures include bus driver wages and benefits necessary to fulfill all school bus driver functions as defined in the South Carolina Department of Education's funding allocation formula:

- a. ten hours of annual in-service training;
- b. pre-trip and post-trip inspections;
- c. time for breakdown, waiting, daily housekeeping, and discipline/parent conferences;
- d. washing and disinfectant cleaning of the interior of each bus (six times a year); and
- e. funding of substitute drivers (at a ratio of one substitute driver for every ten route buses operated).

The district may also add costs for regular transportation services delivered via approved contract (Form R-60).

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-255-331	Student Transportation (State Mandated) Student Transportation (Contracted Transportation Services)

Responsible Office: Office of Transportation
Contact: Tracy Bedenbaugh, 803-734-8255
E-Mail Address: tbedenba@ed.sc.gov

REVENUE 3161 EAA BUS DRIVER SALARY AND FRINGE
SUBFUND 300 SPECIAL REVENUE FUND (EIA)

Allocation Formula

To determine the total driving time, the school bus route driving time, as approved on the Education Accountability Act (EAA) route descriptions, is multiplied by the number of school days that the route is operated. To determine the total reimbursement for the route, the total driving time is multiplied by the average per-minute funding established by the standard driver salary formula. School districts will receive funding for driver salary and fringe costs up to the total amount of the allotted funds.

Legal References

S.C. Code Ann. § 59-5-60 (2004)
General Appropriation Act, 2011

Guidelines

These funds may be used to pay for bus driver wage and benefit costs associated with providing student transportation to education programs funded under the EIA At Risk Student program using Revenue Code 3538 funds:

To be eligible for reimbursement from these funds, a school district needs only to complete the route description form (R-16/17) for each bus route operated and to submit the forms to the SCDE county supervisor for approval. On the basis of this approval, the SCDE Office of Transportation will authorize the operation of route buses for EAA program routes at no cost to the school districts.

Each school district has been allotted EAA bus driver salary funds based upon the number of students who score below basic on the spring 2009 PACT. School districts will receive funding for driver salary and fringe costs not to exceed the total of the allotted funds.

The SCDE may reimburse school districts for the use of district-owned school buses if this method of transportation is determined to be the most efficient for providing such a service for the EAA programs.

The appropriate accounts for **allowed expenditures** are

358-255-100	At Risk Student Funding - Student Transportation (State Mandated) Salaries
358-255-200	At Risk Student Funding -

Student Transportation (State Mandated) Employee
Benefits

Responsible Office: Office of Transportation
Contact: Tracy Bedenbaugh, 803-734-8255
E-Mail Address: tbedenba@ed.sc.gov

REVENUE 3162 **TRANSPORTATION WORKERS'
COMPENSATION**

SUBFUND 100 **GENERAL FUND**

Allocation Formula

To establish the funding rate per route bus, the total number of State funded route buses from the prior school year is divided into the amount appropriated by the General Assembly to fund School Bus Driver Workers' Compensation Insurance cost. The funding rate per route is multiplied by the number of state funded route buses that were operated by a district during the prior school year to determine the total funding for a school district.

Legal Reference

General Appropriation Act, 2011

Guidelines

The State allocates these funds to districts to offset the cost of workers' compensation insurance premiums.

The appropriate accounts for **allowed expenditures** are

100-255-270	Student Transportation (State Mandated) Worker's Compensation Tax
-------------	--

Responsible Office:	Office of Transportation
Contact:	Tracy Bedenbaugh, 803-734-8255
E-Mail Address:	tbedenba@ed.sc.gov

REVENUE	3165	EEDA TRANSPORTATION
SUBFUND	100	GENERAL FUND

Allocation Formula

To determine the total driving time, the school bus route driving time that qualifies per the ECONOMIC EDUCATION DEVELOPMENT Act (EEDA) for delivering transportation is multiplied by the number of school days each route is operated. To determine the total reimbursement for each route, the total driving time is multiplied by the average per-minute funding established by the standard driver salary formula. School districts will receive funding for driver salary and fringe costs up to the total amount of the allotted funds for Driver Wages and Benefits.

Legal References

General Appropriation Act, 2011

The Education and Economic Development Act of 2005

Guidelines

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-255-300	Student Transportation (State Mandated) Contracted Services

Responsible Office:	Office of Transportation
Contact:	Tracy Bedenbaugh, 803-734-8255
E-Mail Address:	tbedenba@ed.sc.gov

REVENUE	3170	STATE SCHOOL BUILDING AID
SUBFUND	500	SCHOOL BUILDING FUND
PROJECT NUMBER		DA/DB

Allocation Formula

There is no current appropriation; however districts may continue to draw down any available balances.

Legal References

S.C. Code Ann. §§ 59-21-310 and 59-21-320 (2004)

General Appropriation Act, 2011, Provisos 1.24

Guidelines

School districts are required to include in their annual audits a verification of compliance with all applicable state laws associated with the use of these funds.

Funds are allocated to school districts for the following purposes:

- A. **Capital improvements** as specified in Section 59-21-310 of the South Carolina Code of Laws, including facilities needs and school site acquisition: “For the purpose of this article . . . the term ‘capital improvement’ shall mean the cost of constructing, improving, equipping, renovating and repairing school buildings or other school facilities or the cost of the acquisition of land whereon to construct or establish school facilities. . . .”
- B. **Retirement of debt** (principal, interest, and related fees).

Distribution requires completion of a simple application form that is used for all three school facility funding sources available (Public School Facilities Assistance Act of 1996 (Barnwell Funds); SC Education Improvement Act (EIA) Funds of 1984; and State Public School Building Funds). This form is similar to those used in the past, and thus the content is familiar to all school districts.

The appropriate accounts for **allowed expenditures** are

500-253-100	Facilities Acquisition and Construction Services Salaries
500-253-200	Facilities Acquisition and Construction Services Employee Benefits
500-253-300	Facilities Acquisition and Construction Services Purchased Services
500-253-400	Facilities Acquisition and Construction Services Supplies and Materials
500-253-500	Facilities Acquisition and Construction Services Capital Outlay
500-253-600	Facilities Acquisition and Construction Services Other Objects
500-500-350	Debt Service Advertising
500-500-610	Debt Service Redemption of Principal
500-500-620	Debt Service Interest
500-500-630	Debt Service Discount on Bonds Sold
500-500-690	Debt Service Other Objects (Fees for Servicing Bonds)

Responsible Office:	Office of School Facilities
Contact:	Delisa Clark, 803-734-4837
E-Mail Address:	dclark@ed.sc.gov

REVENUE	3172	CHILDREN'S EDUCATION ENDOWMENT (BARNWELL FACILITIES FUNDS)
SUBFUND	500	SCHOOL BUILDING FUND
PROJECT NUMBER	DC	

Allocation Formula

There is no current appropriation; however districts may continue to draw down any available balances.

Legal References

S.C. Code Ann. §§ 59-144-10 through 59-144-150 and 59-63-65 (2004)

24 S.C. Code Ann. Regs. 43-191 (State Board of Education Regulation)

General Appropriation Act, 2011

Guidelines

Funds may be used for the following purposes:

- permanent school instructional facilities and associated fixed equipment, including costs of construction, improvement, enlargement, or renovation; debt service but only after all construction and renovation needs have been met; and
- according to Proviso 1.57 for fiscal year 2005–06, all school districts and special schools may expend funds from the Children's Education Endowment Fund for any instructional program.

All projects must be in accordance with the *South Carolina School Facilities Planning and Construction Guide*.

Distribution requires completion of a simple application used for all three school facility funding sources available (Public School Facilities Assistance Act of 1996 (Barnwell Funds); SC Education Improvement Act (EIA) Funds of 1984; and State Public School Building Funds). This form is similar to those used in the past and thus the content is familiar to all school districts.

Allowed expenditures include the following accounts. Note that using funds for debt service requires that all facilities needs be met first.

500-253-300	Facilities Acquisition and Construction Purchased Services
500-253-520	Facilities Acquisition and Construction Construction Services
500-253-525	Facilities Acquisition and Construction Buildings
500-500-610	Debt Service Redemption of Principal
500-500-620	Debt Service Interest
500-420-710	Transfer to General Fund (for instructional program use) Fund Modifications
500-423-710	Transfer to Debt Service Fund Fund Modifications

Responsible Office:	Office of School Facilities
Contact:	Delisa Clark, 803-734-4837
E-Mail Address:	dclark@ed.sc.gov

REVENUE	3180	FRINGE BENEFITS EMPLOYER CONTRIBUTIONS (No Carryover Provision)
SUBFUND	100	GENERAL FUND

Allocation Formula

In accordance with Section 59-21-160 of the South Carolina Code of Laws, the Department of Education shall allocate 100 percent of the available funds based on the Education Finance Act (EFA) formula. Allocations will be updated at the 45th day of the current school year.

Funds are allocated monthly to cover the employer portion of the state retirement, group life insurance, social security, and health insurance for public school employees.

Legal References

S.C. Code Ann. § 59-21-160 (2004)

General Appropriation Act, 2011, Proviso 1.5 and 1.6

S.C. Code Ann. § 1-11-710(A)(2) (2004)

Guidelines

Proviso 1.5 states that “funds allocated for school district employer contributions . . . must be used first by each district to cover the cost of fringe benefits for personnel required by the Defined Program, **food service personnel** and other personnel required by law. Once a district has expended all state allocated funds for fringe benefits, the district may utilize food service revenues to fund a proportionate share of fringe benefits costs for food service personnel.”

The appropriate accounts for **allowed expenditures** are

100-100-200**	Instruction Employee Benefits
100-200-200**	Support Services Employee Benefits
100-300-200**	Community Services Employee Benefits

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered. The function and object accounts above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Finance
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

REVENUE	3181	RETIREE INSURANCE (No Carryover Provision)
SUBFUND	100	GENERAL FUND

Allocation Formula

School district allocations are based on the total payroll reported to the South Carolina Retirement System. The South Carolina Department of Education (SCDE) receives this information for each district annually in the month of August. The result is multiplied by the percentage for retiree insurance as determined by the State Budget and Control Board's Budget Division. This figure becomes the district's allocation, provided that adequate funds are appropriated.

Legal References

General Appropriation Act, 2011, Proviso 1.6

S.C. Code Ann. § 1-11-710(A)(2) (2004)

Background

Retiree insurance is managed by the Budget and Control Board's Division of Insurance Services. Individuals who have retired from state government and public school districts are eligible for medical benefits (health and dental) under the State Retirement System. As with active/current employees, the total premium cost for these benefits are shared partially by the State and the individual employee. Funds are appropriated to cover only the premium cost associated with State General Fund agency and public school employees. The portion of the actual cost paid by the State is a fixed amount regardless of the coverage. Cost to the employee/retiree is a function of the type of coverage, plan, and other factors. The actual payment is to meet the health and dental premium liability for current retirees.

The appropriate accounts for **allowed expenditures** are

100-100-210	Instruction Retiree Group Health and Life Insurance
100-200-210	Support Services Retiree Group Health and Life Insurance
100-300-210	Community Services Retiree Group Health and Life Insurance

Responsible Office:	Office of Finance
Contact:	Len Richardson, 803-734-8122
E-Mail Address:	lrichard@ed.sc.gov

REVENUE	3193	EDUCATION LICENSE PLATES
SUBFUND	919	SPECIAL REVENUE FUND

Allocation Formula

Funds will be distributed at the end of each quarter based on the number of license plates sold. For each \$54 plate sold, \$34 will be returned to the district or school chosen by the license plate purchaser. The remaining \$20 will be distributed to districts using the ratio of the district's free/reduced lunch count for grades one through three to the statewide free/reduced lunch count for grades one through three of the second preceding year.

Prior year funds may be carried over to the current year.

Legal References

S.C. Code Ann. § 56-3-5010 (2004)

General Appropriation Act, 2011

Guidelines

Public education license plates will be sold statewide at all offices of the Division of Motor Vehicles. Proceeds from the sales will be transferred to the South Carolina Department of Education to distribute to school districts for further distribution to schools chosen by the license plate purchaser. These funds will be used to supplement the technology funds appropriated by the General Assembly and must be used to purchase computer hardware for classroom instruction.

The appropriate account for allowed expenditures is

919-100-445	Instruction Technology Software and Supplies
919-100-545	Instruction Technology Equipment and Software

Responsible Office:	Office of Finance
Contact:	Sue Martinez, 803-734-8145
E-Mail Address:	smartine@ed.sc.gov

REVENUE	3350	RESIDENTIAL TREATMENT FACILITIES (RTF)
SUBFUND	100	GENERAL FUND

Allocation Formula

Facility school districts are entitled to receive the current year base student cost multiplied by the Education Finance Act pupil weighting for Homebound pupils of 2.10

Legal Reference

General Appropriation Act, 2011, Proviso 1.66

Guidelines

1. A facility school district must provide the necessary educational programs and services directly to the student at the RTF's facility, provided that the RTF facility provides and maintains comparable adequate space for the educational programs and services consistent with all federal and state least restrictive environment requirements.
2. A facility school district may choose to provide the necessary educational programs and services by contracting with the RTF provided that the RTF agrees to provide educational services to the student at the RTF's facility. Under these circumstances, the facility school district must enroll the student and pay the RTF for the educational services provided.
3. Funds may be retained by the facility school districts for the purpose of providing the educational programs and services directly to students referred or placed by the State or the facility school districts may use these funds to reimburse RTF's for the educational programs and services provided directly by the RTFs.
4. A facility school district is entitled to reimbursement from a resident school district for the difference between (1) the reasonable costs expended for the educational services provided directly by the facility school district or the amount paid to the RTF and (2) the aggregate amount of federal and state funding received by the facility school district for that student. However, the reimbursement rate may not exceed \$45 per student per day.
5. Out-of-state students provided educational services by a facility school district shall not be eligible for funding through the Education Finance Act.
6. If a child is placed in a RTF by the child's parent or guardian, the facility school district may choose to provide the educational program to the child, and upon doing so, must negotiate with the resident school district for services through medical homebound procedures. A facility school district is

responsible for compliance with all child find requirements under Section 504 of the Rehabilitation Act of 1973 and IDEA.

7. All students with disabilities who are eligible for special education and related services under the Individuals with IDEA, as amended, and the State Board of Education (SBE) regulations, as amended, shall receive special education and related services in the least restrictive environment by appropriately certified personnel.

Allowed expenditures include those activities designed for the overall supervision, coordination, and direction of this special program. The appropriate accounts for **allowed expenditures** are:

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district

Responsible Office: Office of Finance
Contact: Mellanie Jinnette, 803-734-3605
E-Mail Address: mjinnett@ed.sc.gov

REVENUE 3375 EDUCATION FOUNDATION SUPPLEMENT
SUBFUND 100 GENERAL FUND

Allocation Formula

Funds will be distributed to schools that would recognize a loss in EFA funding by utilizing the Index of Taxpaying Ability (ITA) that is imputed.

Should the appropriation be insufficient to fund the loss, districts shall receive a pro rata share of the available funding.

Legal References

General Appropriation Act, 2011, Provisos 1.98 and 90.21

Guidelines

Funds appropriated in the Education Foundation Supplement are to be distributed to public school districts which would, in the current fiscal year, recognize a loss in State financial requirement of the foundation (EFA) program by utilizing an ITA which imputes the assessed value of owner occupied property compared to the State financial requirement of same ITA as utilized in the prior fiscal year.

Funds in the Education Foundation Supplement must be distributed to the school districts receiving a loss, in an amount equal to the amount of the loss.

This supplement shall not require a local financial requirement.

The appropriate accounts for **allowed expenditures** are

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district

Responsible Office: Office of Finance
Contact: Len Richardson, 803-734-8504
E-Mail Address: lrichard@ed.sc.gov

Section 10

**Education Lottery Act Programs^a
(Listed by Subfund Code)**

Revenue Code	Subfund	Lottery Program Description	2011-12 Allocation	Page Number
3607	967	6-8 Enhancement	\$ 2,000,000	135
3610	960	K-5 Enhancement	\$ 29,491,798	139

REVENUE	3607	6–8 ENHANCEMENT
SUBFUND	967	SPECIAL REVENUE FUND

Allocation Formula

Each district will receive a base amount and an additional per pupil allocation based on the 6–8 135-day ADM.

Legal References

S.C. Code Ann. § 59-1-525 (2004)

General Appropriation Act, 2011, Proviso 2.6

Guidelines

These funds must be used to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of 6–8 students in the core academic areas of reading, mathematics, social studies, and science. Funds are to supplement and not supplant existing 6–8 academic programs. Recipients of these funds shall implement an evaluation component to measure the success of the efforts to increase student performance and the teaching of the standards.

This allocation is based upon the likelihood that the schools' receiving such funds will increase overall student competence and strengthen the academic performance of historically underachieving students in the core academic areas. All geographic areas of the state are represented, with an additional allocation being made to schools rated as below average or unsatisfactory. The funds are to be used to promote the goals of providing every student with the ability to

- a. read, view, and listen to complex information in the English language;
- b. write and speak effectively in the English language;
- c. solve problems by applying mathematics;
- d. conduct research and communicate findings;
- e. understand and apply scientific concepts;
- f. obtain a working knowledge of the history, government, economics, and geography of South Carolina, the United States, and the world; and
- g. use information to make decisions.

Schools with any combination of 6–8 grades will generate funds for each district to be used to enhance the teaching of grade-specific standards in reading, mathematics, social studies, and science. Each participating school district will,

through a Web-based process, identify strategies aimed at increasing the academic performance of students, including those strategies that incorporate instructional technology.

Strategies may include

- literacy, mathematics, or science coaches;
- programs for serving limited-English-proficient students;
- social studies initiatives;
- academic mentoring programs;
- school- and classroom-based grant awards; and
- other innovative district programs.

Specifically, these funds are to be directed toward

- improving the academic performance of all students in grades 6–8 in the core academic areas of English language arts, mathematics, science, and social studies;
- increasing 6–8 teacher knowledge of subject-matter content in the core academic areas;
- increasing 6–8 teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing 6–8 teacher skills in developing classroom assessments and teacher skills in using assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds contribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups.

Disallowed expenditures include costs of non-instructional expenditures such as building renovations and construction, the purchase or relocation of mobile structures, equipment such as air conditioners, classroom furniture, cell phones and other communication devices; and equipment (duplicating/copying equipment, operation and maintenance items, typewriters).

Other non-instructional expenditures that are specifically excluded are salaries, benefits, travel, and other expenses incurred by district-level employees; costs of professional membership dues, out-of-state travel; snacks or other food services and stipends for students; costs of services for mental health counselors and costs for expenditures related to general school safety, such as metal detectors, vehicles, security cameras, and drug dogs; costs of motivational materials, novelties, incentives, as well as supplies and materials for guidance and health services.

Allowed expenditures include the salary and benefits of instructional coaches and other instruction-oriented school-based staff; costs associated with classroom teachers' participation and attendance at state, regional, or local conferences whose programs support the goal of this program (these expenditures include registration

fees, meals, lodging, and travel using state guidelines); costs of contract courses; reimbursement of graduate-level content course fees, stipends to teachers for additional duties; support for teacher released time (e.g., substitutes); printing and copying classroom materials; part-time data entry and clerical support for classroom teachers; and honoraria and travel expenses for consultants who are not district employees. Consumable materials, mathematics manipulatives, maps, science kits and materials, and trade books that are essential to the enhancement of instructional improvement efforts may also be purchased with these funds. Extended-day activities, summer school programs, and field trip experiences must focus exclusively on strengthening student competencies on grade-specific content standards. Equipment purchases, software, and lease agreements are limited to items directly related to the improvement strategies described in the plan submitted to the program contact.

Funds are to be expended only for purposes and activities specified in the guidelines and delivered according to the state's professional development standards. All strategies are to be directed to improve teacher quality and student achievement and must be included in the district's strategic plan.

The appropriate accounts for **allowed expenditures** are

967-113-100	Elementary Programs Salaries
967-113-200	Elementary Programs Employee Benefits
967-113-300	Elementary Programs Purchased Services
967-113-400	Elementary Programs Supplies and Materials
967-113-500	Elementary Programs Capital Outlay
967-172-100	Elementary Summer School Salaries
967-172-200	Elementary Summer School Employee Benefits
967-172-300	Elementary Summer School Purchased Services
967-172-400	Elementary Summer School Supplies and Materials
967-175-100	Instructional Programs Beyond Regular School Day Salaries
967-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
967-175-300	Instructional Programs Beyond Regular School Day Purchased Services
967-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
967-175-500	Instructional Programs Beyond Regular School Day Capital Outlay
967-190-100	Instructional Pupil Activity Salaries
967-190-200	Instructional Pupil Activity Employee Benefits
967-190-300	Instructional Pupil Activity Purchased Services

967-190-400	Instructional Pupil Activity Supplies and Materials
967-221-100	Improvement of Instruction Curriculum Development Salaries
967-221-200	Improvement of Instruction Curriculum Development Employee Benefits
967-221-300	Improvement of Instruction Curriculum Development Purchased Services
967-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
967-221-500	Improvement of Instruction Curriculum Development Capital Outlay
967-224-100	Improvement of Instruction Inservice and Staff Training Salaries
967-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
967-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
967-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
967-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
967-266-100	Technology and Data Processing Services Salaries
967-266-200	Technology and Data Processing Services Employee Benefits
967-266-300	Technology and Data Processing Services Purchased Services
967-266-400	Technology and Data Processing Services Supplies and Materials
967-266-500	Technology and Data Processing Services Capital Outlay
967-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Responsible Office:	Office of Teacher Effectiveness
Contact:	Ruth Nodine, 803-734-3540
E-Mail Address:	rnodine@ed.sc.gov

REVENUE	3610	K–5 ENHANCEMENT
SUBFUND	960	SPECIAL REVENUE FUND

Allocation Formula

Each district will receive a base amount, an additional per pupil allocation based on the K–5 135-day ADM and an allocation based on students in the district in poverty.

Legal References

S.C. Code Ann. § 59-1-525 (2004)

General Appropriation Act, 2011, Proviso 2.6

Guidelines

Section 59-1-525 of the South Carolina Code of Laws requires the SCDE to implement a schoolwide program to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of K–5 students in the core academic areas of reading, mathematics, social studies, and science. These funds must be used to supplement and not supplant existing K–5 academic programs. The program shall include an evaluation component to measure the success of the effort to increase student performance and the teaching of the standards.

This allocation is based upon the likelihood that the schools' receiving such funds will increase overall student competence and strengthen the academic performance of historically underachieving students in the core academic areas. All geographic areas of the state are represented, with an additional allocation being made to schools rated as below average or unsatisfactory. The funds are to be used to promote the goals of providing every student with the ability to

- a. read, view, and listen to complex information in the English language;
- b. write and speak effectively in the English language;
- c. solve problems by applying mathematics;
- d. conduct research and communicate findings;
- e. understand and apply scientific concepts;
- f. obtain a working knowledge of the history, government, economics, and geography of South Carolina, the United States, and the world; and
- g. use information to make decisions.

Plans received by the SCDE will be reviewed by a panel of individuals with knowledge and expertise of the particular subject areas and the programs that have proven to be successful within the state or throughout the nation.

Schools with any combination of K–5 grades will generate funds for each district to be used to enhance the teaching of grade-specific standards in reading, mathematics, social studies, and science. Each participating school district will, through an application process, choose strategies aimed at increasing the academic performance of students, including those strategies that incorporate instructional technology.

Strategies may include

- literacy, mathematics, or science coaches;
- programs for serving limited-English-proficient students;
- social studies initiatives;
- academic mentoring programs;
- school- and classroom-based awards; and
- other innovative district programs.

Specifically, these funds are to be directed toward

- improving the academic performance of all students in grades K–5 in the core academic areas of English language arts, mathematics, science, and social studies;
- increasing K–5 teacher knowledge of subject-matter content in the core academic areas;
- increasing K–5 teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing K–5 teacher skills in developing classroom assessments and teacher skills in using assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds contribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups.

Disallowed expenditures include costs of non-instructional expenditures such as building renovations and construction, the purchase or relocation of mobile structures, equipment such as air conditioners, classroom furniture, cell phones and other communication devices; and equipment (duplicating/copying equipment, operation and maintenance items, typewriters).

Other non-instructional expenditures that are specifically excluded are salaries, benefits, travel, and other expenses incurred by district-level employees; costs of professional membership dues, out-of-state travel; snacks or other food services and stipends for students; costs of services for mental health counselors and costs for expenditures related to general school safety, such as metal detectors, vehicles, security cameras, and drug dogs; costs of motivational materials, novelties, incentives, as well as supplies and materials for guidance and health services.

Allowed expenditures include the salary and benefits of instructional coaches and other instruction-oriented school-based staff; costs associated with classroom teachers' participation and attendance at state, regional, or local conferences whose programs support the goal of this program (these expenditures include registration fees, meals, lodging, and travel using state guidelines); costs of contract courses; reimbursement of graduate-level content course fees, stipends to teachers for additional instructional duties; support for teacher released time (e.g., substitutes); printing and copying classroom materials; part-time data entry and clerical support for classroom teachers; and honoraria and travel expenses for consultants who are not district employees. Consumable materials, mathematics manipulatives, maps, science kits and materials, and trade books that are essential to the enhancement of instructional improvement efforts may also be purchased with these funds. Extended-day activities, summer school programs, and field trip experiences must focus exclusively on strengthening student competencies on grade-specific content standards. Equipment purchases, software, and lease agreements are limited to items directly related to the improvement strategies described in the plan submitted to the program contact.

Funds are to be expended only for purposes and activities specified in the K–5 Enhancement guidelines and delivered according to the state's professional development standards. All strategies must be directed to improve teacher quality and student achievement and are to be included in the district's strategic plan.

Districts receiving funds to support instructional coaching partnerships must adhere to the specific guidelines used to select the coach. Failure to adhere to these guidelines will result in a discontinuation of the funds.

The appropriate accounts for **allowed expenditures** are

960-111-100	Kindergarten Programs Salaries
960-111-200	Kindergarten Programs Employee Benefits
960-111-300	Kindergarten Programs Purchased Services
960-111-400	Kindergarten Programs Supplies and Materials
960-111-500	Kindergarten Programs Capital Outlay
960-112-100	Primary Programs Salaries
960-112-200	Primary Programs Employee Benefits
960-112-300	Primary Programs Purchased Services
960-112-400	Primary Programs Supplies and Materials
960-112-500	Primary Programs Capital Outlay
960-113-100	Elementary Programs Salaries
960-113-200	Elementary Programs Employee Benefits
960-113-300	Elementary Programs Purchased Services
960-113-400	Elementary Programs Supplies and Materials
960-113-500	Elementary Programs Capital Outlay

960-171-100	Primary Summer School Salaries
960-171-200	Primary Summer School Employee Benefits
960-171-300	Primary Summer School Purchased Services
960-171-400	Primary Summer School Supplies and Materials
960-172-100	Elementary Summer School Salaries
960-172-200	Elementary Summer School Employee Benefits
960-172-300	Elementary Summer School Purchased Services
960-172-400	Elementary Summer School Supplies and Materials
960-175-100	Instructional Programs Beyond Regular School Day Salaries
960-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
960-175-300	Instructional Programs Beyond Regular School Day Purchased Services
960-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
960-190-100	Instructional Pupil Activity Salaries
960-190-200	Instructional Pupil Activity Employee Benefits
960-190-300	Instructional Pupil Activity Purchased Services
960-190-400	Instructional Pupil Activity Supplies and Materials
960-221-100	Improvement of Instruction Curriculum Development Salaries
960-221-130	Improvement of Instruction Curriculum Development Salaries (Consultants Overtime/Stipends)
960-221-200	Improvement of Instruction Curriculum Development Employee Benefits
960-221-300	Improvement of Instruction Curriculum Development Purchased Services
960-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
960-221-500	Improvement of Instruction Curriculum Development Capital Outlay
960-224-100	Improvement of Instruction Inservice and Staff Training Salaries
960-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
960-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
960-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

960-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
960-266-100	Technology and Data Processing Services Salaries
960-266-200	Technology and Data Processing Services Employee Benefits
960-266-300	Technology and Data Processing Services Purchased Services
960-266-400	Technology and Data Processing Services Supplies and Materials
960-266-500	Technology and Data Processing Services Capital Outlay
960-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Responsible Office:	Office of Teacher Effectiveness
Contact:	Ruth Nodine, 803-734-3540
E-Mail Address:	rnodine@ed.sc.gov

Section 11

Federal Funded Programs (Listed by Subfund Code)

All Funding for Federal programs are listed as estimates

Revenue Code	Subfund	Federal Program	2011-12 Awards	Page Number
4210	207	Perkins Aid, Title I	\$ 20,567,894	145
4310	201	Title I, Basic State Grant Program	\$ 220,623,764	149
4312	251	Rural and Low-Income, Title VI	\$ 3,672,418	152
4314	234	School Improvement Grant	\$ 8,000,000	154
4315	222,223,229	ARRA Title I, Basic State Grant Program	\$ 0	156
4320	252	Public Charter School Grant	TBD	159
4325	225	Math and Science Partnership Program, Title II	\$ 2,774,884	161
4331	253	Enhancing Education Through Technology (E2T2)	\$ 1,430,108	163
4333	254	ARRA Enhancing Education Through Technology (E2T2)	\$ 0	167
4341	264	Language Instruction for Limited English Proficient and Immigrant Students, Title III	\$ 4,770,758	170
4343	227	McKinney-Vento Homeless Educational Assistance Act	\$ 995,582	172
4344	227	ARRA McKinney-Vento Homeless Educational Assistance Act	\$ 0	174
4348	268	Teacher Incentive Fund	TBD	176
4350	250	ARRA State Fiscal Stabilization Fund	\$ 0	178
4351	267	Improving Teacher Quality	\$ 37,106,807	181
4360	242	Even Start Family Literacy	\$ 910,328	187
4400	243	Adult Education	\$ 8,759,961	189
4510	203	Individuals with Disabilities Education Act (IDEA)	\$ 175,879,561	193
4520	205	IDEA Preschool Grants	\$ 7,027,482	198
4540	215	ARRA IDEA (611)	\$ 0	200
4550	216	ARRA IDEA Preschool (619)	\$ 0	205
4800/4991	600	School Food Service Programs	\$ 191,663,062	207
4920	209	Drug and Violence Prevention Program, Title IV, 21st Century	\$ 0	213
4924	224	21st Century Community Learning Centers, Title IV	\$ 16,700,000	216
4995	248	CDC State and Local Coordinated School Health Program	\$ 740,907	222
4996	249	Learn and Serve America	\$ 302,822	224

REVENUE	4210	PERKINS AID, TITLE I (SUBPROGRAM CODES 01–17, 23–24, 40, 45, 47–48)
SUBFUND	207	SPECIAL REVENUE FUND
PROJECT NUMBER	VA	

Allocation Formula

Federal Career and Technology Education (CATE) funds are distributed to the appropriate state education agency in each state based on a statutory formula. Funds are then distributed to local educational agencies (LEAs) or other eligible recipients that have currently approved local plans/applications based on a formula basis.

Legal References

Carl D. Perkins Career and Technical Education Improvement Act of 2006

CFDA (Catalog of Federal Domestic Assistance) 84.048

Background

The purpose of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 is to provide federal funds to LEAs and other eligible recipients to more fully develop the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.

Guidelines

A list of Career and Technology Education subprogram codes follows immediately after this section.

An LEA or other eligible recipient may use federal CATE funds only for programs, services, and activities that comply with all applicable requirements of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 as outlined in the instructions for the “Local Plan for Career and Technology Education” and other appropriate documents. Federal funds must be used in accordance with the approved local plan.

Reimbursement reporting requirements and financial codes are enclosed with each approved career and technology education funding plan mailed to each LEA.

The federal regulations concerning inventorying equipment are located at Subfund 325, Career and Technology Education Equipment.

Carl Perkins Act funds may be used for costs related to leasing of equipment.

The appropriate accounts for **allowed expenditures** are

207-114-100	207-115/116-100	207-200-100**	207-300-100**
207-114-200	207-115/116-200	207-200-200	207-300-200
207-114-300	207-115/116-300	207-200-300	207-300-300
207-114-400	207-115/116-400	207-200-400	207-300-400
207-114-500	207-115/116-500	207-200-500	
207-114-600	207-115/116-600	207-200-600	

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006. Functions (200 and 300) and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Career and Technology Education
 Contact: Susan Flanagan, 803-734-8456
 E-Mail Address: sflanagn@ed.sc.gov

CAREER AND TECHNOLOGY EDUCATION FUNCTION AND SUBPROGRAM CODES, 2010–11

Function Code	Subprogram	Program/Activity Title	Source of Funds Title/Part
100/200	01	Integration	Perkins, Title I
100/200	02	WBL Activities	Perkins, Title I
100/200	03	Technology Training	Perkins, Title I
200	04	Professional Development	Perkins, Title I
200	05	Evaluation/Assessment	Perkins, Title I
100/200	06	Initiate/Improve Program	Perkins, Title I
100/200	07	Programs of Study	Perkins, Title I
100/200	08	Special Populations	Perkins, Title I
200	09	Career Guidance/Placement	Perkins, Title I

100/200	10	Student Organizations	Perkins, Title I
100	11	Equipment (federal)	Perkins, Title I
100/200	12	Family and Consumer Science	Perkins, Title I
100	13	Adult Programs (LPN)	Perkins, Title I & State
100/200	14	Nontraditional Activities	Perkins, Title I
200	15	Administration (Local)	Perkins, Title I
100/200	16	Automotive Technology	Perkins, Title I
100/200	17	Innovative Initiatives	Perkins, Title I
100/200	18	WBL Activities	EIA
100	19	CATE Equipment	EIA/State
200	20	HSTW/MMGW/CTCTW	State
200	21	Teacher Education	Perkins, Leadership
200	22	SC Teacher Recruitment Ctr.	Perkins, Leadership
100/200	23	CATE Reserve	Perkins, Title I
100/200	24	Nontraditional Program	Perkins, Leadership
200	25	CTECS	Perkins, Leadership
200	26	AYES	Perkins, Leadership
200	27	State Board for Tech	Perkins, Administration
200	28	HSTW/MMGW/CTCTW	State
100/200	29	Other CATE Programs	Local
100/200	30	Green STEM	Perkins, Leadership
100	31	State Administration	Perkins, Administration
200	36	Business Week	Perkins, Leadership
100/200	37	Gateway Academy	State
200	39	Administrators Institute	Perkins, Leadership
100/200	40	State Institutions	Perkins, Leadership
200	41	Gender Equity	Perkins, Leadership
200	42	FFA Camp Caretaker	Perkins, Leadership
200	43	Agriculture Education,	Perkins, Teacher Educ.
200	44	Student Organization	Perkins, Administration,

200	45	HSTW Projects	Leadership Perkins,
200	47	SC Career Planning System	Leadership Perkins,
100/200	48	State Leadership-Special	Leadership Perkins, Projects
200	49	Automotive Education	Leadership Perkins,
200	50	STEM Initiative	Leadership Federal Award
200	51	Prepare CTE Teachers For Classroom	Perkins, Leadership, Transition to Teaching
200	61	WBL Career Special	EIA
200	62	WBL Staff Development	EIA
100/200	93	Industry Partnerships	EEDA

**REVENUE 4310 TITLE I, BASIC STATE GRANT PROGRAMS
(Carryover Provision)**

SUBFUND 200 SPECIAL REVENUE FUND

PROJECT NUMBERS BA/BG/BJ

Allocation Formula

The district allocation is based on the number of low-income students residing in the district according to the latest U.S. Census data for Part A of Title I of the Elementary and Secondary Education Act (ESEA) or on a formula basis for Part C and Part D.

Legal References

No Child Left Behind Act of 2001, Title I, Parts A, C, and D, Pub. L. No. 107–110

General Education Provisions Act

CFDA (Catalog of Federal Domestic Assistance) 84.010, 84.011, 84.013

Guidelines

The Title I programs include the following:

A. Basic State Grant Program, Title I, Part A

REVENUE 4310 (CFDA 84.010), SUBFUND 201

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished through such means as targeted assistance schools, school-wide programs, increased parental involvement, and accountability.

Carryover is limited to no more than 15 percent of the funds allocated to each school district for the current fiscal year.

B. Migrant Education, Title I, Part C

REVENUE 4310 (CFDA 84.011), SUBFUND 235

The purpose of this part is to support high-quality comprehensive educational programs for migratory children to help overcome the educational disruptions and other problems that result from repeated moves.

C. Neglected and Delinquent, Title I, Part D

REVENUE 4310 (CFDA 84.013), SUBFUND 221

The purpose of this part is to improve educational services for children and youth in local and State institutions for neglected and delinquent children and youth, so that such children and youth have the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children in the State are expected to meet.

D. School Improvement, Title I, Section 1003(a)

REVENUE 4310 (CFDA 84.010), SUBFUND 237

The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.

E. School Improvement Grant (SIG), Section 1003(g)

REVENUE 4314 (CFDA 84.377A), SUBFUND 234

The purpose of these funds is to help SEAs and LEAs address the needs of schools in improvement, corrective action, and restructuring in order to improve student achievement. These funds are to be used to leverage change and improve technical assistance through SEAs and LEAs targeting activities towards measurable outcomes.

The appropriate accounts for **allowed expenditures** are

200-100-100**	200-200-100**	200-300-100**
200-100-200	200-200-200	200-300-200
200-100-300	200-200-300	200-300-300
200-100-400	200-200-400	200-300-400
200-100-500	200-200-500	200-300-500
200-100-600	200-200-600	200-300-600

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must** be recorded by the district.**

Responsible Office: Office of Federal and State Accountability
Contact: Steve Abbott, 803-734-0025
E-Mail Address: sabbott@ed.sc.gov

REVENUE	4312	RURAL AND LOW-INCOME SCHOOL PROGRAM, TITLE VI (Carryover Provision)
SUBFUND	251	SPECIAL REVENUE FUND
PROJECT NUMBER		BS

Allocation Formula

Funds are allocated on a per-pupil poverty basis to eligible districts.

Legal References

No Child Left Behind Act of 2001, Title VI Flexibility and Accountability, Part B, Rural Education Initiative, Subpart 2, Pub. L. No. 107–110.

CFDA (Catalog of Federal Domestic Assistance) 84.358B

Guidelines

The purpose of this part is to address the unique needs of rural school districts that frequently lack the personnel and resources needed to compete effectively for federal competitive grants, and receive formula grant amounts too small to be effective in meeting their intended purposes.

Please select one or more of the program purposes listed below to describe your local program.

In accordance with Sec. 6222(a) of Title VI, “Grant funds awarded to local educational agencies under this subpart shall be used for any of the following:

- teacher recruitment and retention, including the use of signing bonuses and other financial incentives;
- teacher professional development, including programs that train teachers to utilize technology to improve teaching and to train special needs teachers;
- educational technology, including software and hardware, as described in part D of Title II;
- parental involvement activities;
- activities authorized under the Safe and Drug-Free Schools program under part A of Title IV;
- activities authorized under part A of Title I; and
- activities authorized under Title III.

The appropriate accounts for **allowed expenditures** are

251-100-100**	251-200-100**
251-100-200	251-200-200
251-100-300	251-200-300
251-100-400	251-200-400
251-100-500	251-200-500
251-100-600	251-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office:	Office of Federal and State Accountability
Contact:	Roy Stehle, 803-734-8118
E-Mail Address:	rstehle@ed.sc.us

REVENUE	4314	SCHOOL IMPROVEMENT GRANT
SUBFUND	234	SPECIAL REVENUE FUND
PROJECT NUMBER	BH	

Allocation Formula

Funds will be provided through a grant process.

Legal References

No Child Left Behind Act of 2001, Title I, Parts A, C, and D, Pub. L. No. 107–110
CFDA (Catalog of Federal Domestic Assistance) 84.377A

Guidelines

The purpose of these funds is to help SEAs and LEAs address the needs of schools identified through federally approved criteria as the lowest 5% persistently lowest achieving schools (PLAS) in order to improve student achievement through SEAs and LEAs targeting activities. These funds are to be used to leverage change and improve technical assistance through SEAs and LEAs targeting activities towards measurable outcomes.

The appropriate accounts for **allowed expenditures** are

200-100-100**	200-200-100**
200-100-200	200-200-200
200-100-300	200-200-300
200-100-400	200-200-400
200-100-500	200-200-500
200-100-600	200-200-600
200-413-720	Payments to Nonpublic Schools

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered

in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts must be recorded by the district.

Responsible Office: Office of School Transformation
Contact: Mark Bounds, 803-734-7896
E-Mail Address: mbounds@leaders.ed.sc.gov

REVENUE	4315	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) TITLE I, BASIC STATE GRANT PROGRAMS (Carryover Provision)
SUBFUND	222,223 226, 229	SPECIAL REVENUE FUND
PROJECT NUMBERS	SA/SN/SJ/SH	

Allocation Formula

The district allocation is based on the number of low-income students residing in the district according to the latest U.S. Census data for Part A of Title I of the Elementary and Secondary Education Act (ESEA) or on a formula basis for Part C and Part D.

Legal References

American Recovery and Reinvestment Act of 2009 (ARRA), Pub. L. No. 111–5
 No Child Left Behind Act of 2001, Title I, Parts A, C, and D, Pub. L. No. 107–110
 General Education Provisions Act
 CFDA (Catalog of Federal Domestic Assistance) 84.389 and 84.388

Guidelines

The Title I programs include the following:

A. Basic State Grant Program, Title I, Part A

REVENUE 4315 (CFDA 84.389), SUBFUND 222

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished through such means as targeted assistance schools, school-wide programs, increased parental involvement, and accountability.

Carryover is limited to no more than 15 percent of the funds allocated to each school district for the current fiscal year.

B. Neglected and Delinquent, Title I, Part D, Subpart 2

REVENUE 4315 (CFDA 84.389), SUBFUND 229

The purpose of this part is to improve educational services for children and youth in local institutions for neglected and delinquent children and youth, so that such children and youth have the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children in the State are expected to meet.

C. School Improvement, Title I, Section 1003(a)

REVENUE 4315 (CFDA 84.389), SUBFUND 223

The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.

D. School Improvement Grant (SIG), Title I, Section 1003(g)

REVENUE 4316 (CFDA 84.388), SUBFUND 226

The purpose of these funds is to help SEAs and LEAs address the needs of schools in improvement, corrective action, and restructuring in order to improve student achievement. These funds are to be used to leverage change and improve technical assistance through SEAs and LEAs targeting activities towards measurable outcomes.

The appropriate accounts for **allowed expenditures** are

200-100-100**	200-200-100**	200-300-100**
200-100-200	200-200-200	200-300-200
200-100-300	200-200-300	200-300-300
200-100-400	200-200-400	200-300-400
200-100-500	200-200-500	200-300-500
200-100-600	200-200-600	200-300-600

200-413-720 Payments to Nonpublic Schools

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must** be recorded by the district.**

Responsible Office: Office of Federal and State Accountability
Contact: Steve Abbott, 803-734-0025
E-Mail Address: sabbott@ed.sc.gov

REVENUE	4320	PUBLIC CHARTER SCHOOL GRANT (Carryover Provision)
SUBFUND	252	SPECIAL REVENUE FUND
PROJECT NUMBER	BI	

Allocation Formula

Two types of grants are available to support charter schools:

- A. Planning-implementation grants of up to \$575,000 provide financial assistance for the planning, program design, and initial implementation of public charter schools. The grantee may use up to \$100,000 and eighteen months for planning program design. These funds can only be awarded after receiving a charter from its selected sponsor and after a competitive grant review. For the first year of implementation, sub-grantee allotments will be \$250,000. For the second year of implementation, sub-grantee allotments will be \$175,000. Each school will also be eligible to receive an “Academic Bonus Complement” depending on the academic success of their first year. These bonuses range from \$10,000 to \$50,000 depending on the results of their school report card.
- B. Dissemination grants are no longer awarded by the SC Department of Education.

A charter school may not receive more than one grant of each type. Depending on the timing of the Federal grant cycle, prior year funds may be carried over to the current year.

Legal References

South Carolina Public Charter Schools Act of 1996 (S.C. Code Ann. § 59-40-10 *et seq.*) (2008)

No Child Left Behind Act of 2001, Title V, Part B, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.282A

Guidelines

A. PLANNING-IMPLEMENTATION GRANTS

The purpose of planning-implementation grants is to provide initial funding for the creation of public charter schools.

Allowed expenditures are limited to those identified in the approved application. The U.S. Department of Education restricts those who receive a grant under this program to spending the funds only as follows:

- a. for the planning and design of the public charter school's educational program, which may include

refinement of the desired educational results and of the methods for measuring progress toward achieving those results and professional development of teachers and other staff who will work in the public charter school, and
- b. for the initial implementation of the public charter school, which may include

informing the community about the school,
acquiring necessary equipment and educational materials and supplies,
acquiring or developing curriculum materials, and
other initial operational costs that cannot be met from state or local sources.

B. DISSEMINATION GRANTS

- Dissemination grants are no longer awarded by the SC Department of Education.

Allowed expenditures include items specified in the grant's approved budget and reported in the following accounts:

252-100-400**	Instruction Supplies and Materials
252-100-500	Instruction Capital Outlay
252-200-100**	Support Services Salaries
252-200-200	Support Services Employee Benefits
252-200-300	Support Services Purchased Service
252-200-400	Support Services Supplies and Materials
252-200-500	Support Services Capital Outlay

****Because** a variety of program activities are permissible, appropriate account numbers are determined based on the services provided and the goods delivered in accordance with the grant applications. The function and object accounts above are header codes only and not the detailed function and object account codes that **must** be recorded by the districts.

Responsible Office: Office of School Transformation
Contact: Dennis Dotterer, 803-734-8368
E-Mail Address: dadotterer@scteachers.org

REVENUE	4325	MATHEMATICS AND SCIENCE PARTNERSHIPS PROGRAM, TITLE II (Carryover Provision)
SUBFUND	225	SPECIAL REVENUE FUND
PROJECT NUMBER	MS	

Allocation Formula

The Math and Science Partnerships program is a formula grant program to states, with the size of individual state awards based on student population and poverty rates. Competitive subgrants will be awarded per cycle with the number and size of the subgrants dependent on grant rating criteria and the amount of allocation to South Carolina.

Legal References

No Child Left Behind Act of 2001, Title II, Part B, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.366B

Guidelines

Title II, Part B, of the No Child Left Behind Act of 2001 (NCLB) authorizes a Mathematics and Science Partnership (MSP) competitive grant program.

“The Mathematics and Science Partnership (MSP) program is intended to increase the academic achievement of students in mathematics and science by enhancing the content knowledge and teaching skills of classroom teachers. Partnerships between high-need school districts and the science, technology, engineering, and mathematics (STEM) faculty in institutions of higher education are at the core of these improvement efforts. Other partners may include state education agencies, public charter schools or other public schools, businesses, and nonprofit or for-profit organizations concerned with mathematics and science education.” (MSP Guidelines)

Funds available for the MSP competitive grant program will be available to all South Carolina school districts and South Carolina Institutions of Higher Education. Annual reapplication is required for continuation of funding for all grants.

The appropriate accounts for **allowed expenditures** are

225-221-100

225-224-100

225-221-200
225-221-300
225-221-400
225-221-500

225-224-200
225-224-300
225-224-400
225-224-500

Responsible Office: Office of Teacher Effectiveness
Contact: Mary L. Ruzga, 803-734-5954
E-Mail Address: mruczga@ed.sc.gov

REVENUE	4331	ENHANCING EDUCATION THROUGH TECHNOLOGY (E2T2), TITLE II (Carryover Provision)
SUBFUND	253	SPECIAL REVENUE FUND
PROJECT NUMBERS	ES/ET	

Allocations

Enhancing Education Through Technology (E2T2), Title II, Part D allocation will be distributed to districts through formula allocation using the ratio of district Title I, Part A counts of children from low income families age 5–17 to statewide Title I, Part A counts, competitive subgrant awards, or through statewide technology initiatives' approved through Title II D and the National Educational Technology Plan.

Legal References

No Child Left Behind Act of 2001, Title II, Part D, Subpart 1, Enhancing Education Through Technology, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.318

<http://www.ed.gov/technology/netp-2010>

<http://www.ed.gov/sites/default/files/NETP-2010-final-report.pdf>

<http://www2.ed.gov/about/offices/list/oii/nonpublic/erate.html>

<http://www2.ed.gov/programs/edtech/index.html>

Guidelines

The purpose of the Enhancing Education Through Technology (E2T2) program is to improve student academic achievement through the use of technology in schools, and to assist students in crossing the digital divide by ensuring that every student is technologically literate by the end of eighth grade. A requirement of E2T2 is that the funds must be used to provide assistance to school districts with the highest levels of student poverty, and the greatest need for technology. Need will be determined based on Title I counts of children age five through seventeen years old from low-income families, the online school technology surveys, and the percentages of children five through seventeen years old who fall below the poverty line. E2T2 replaces the Technology Literacy Challenge Fund (TLCF) and Technology Innovation Challenge Grant (TICG) programs.

A. The responsibilities of school districts receiving formula or competitive subgrant funds include

- implementing a new or updated long-range strategic educational technology plan that has been approved by the South Carolina Department of Education, that is consistent with the objectives of the statewide technology plan, and that addresses the statutory local plan requirements;
- developing strategies for improving student academic achievement through the effective use of technology in classrooms, setting specific goals aligned with State standards, and using advanced technology to improve student academic achievement;
- completing the annual 8th Grade Technology Literacy and Personnel Skilled in Technology assessments, as well as the Local Inventory and Internet Access survey;
- reporting services and projected allocations for private schools and documenting evidence that, where appropriate, private schools have actively participated in and received grant services;
- complying with the mandates of the General Education Provisions Act (GEPA);
- complying with the mandates stated on the federal private schools form provided in the grant application packet;
- submitting a Children's Internet Protection Act certification form (districts who participate in the E-Rate program have satisfied this requirement);
- spending at least 25 percent of E2T2 funds to provide ongoing, sustained, and intensive, high-quality professional development. (This requirement applies to both formula and competitive grant funds; and
- hiring an instructional technology coach with a professional certificate to provide instructional assistance to teachers (this is a requirement for competitive grant funds only).

B. All school districts receiving competitive and formula grants are required to

- comply with grant reporting requirements;
- sign and return a grant award form to the Office of eLearning, South Carolina Department of Education, 1401 Senate Street, Suite 202, Columbia, SC 29201; and
- sign and return a budget form to the Office of eLearning, South Carolina Department of Education, 1401 Senate Street, Suite 202, Columbia, SC 29201.
- provide an end of grant evaluation for formula or competitive grants to the Office of eLearning, South Carolina Department of Education, 1401 Senate Street, Suite 202, Columbia, SC 29201 by June 30 of the funding year.

Allowed expenditures include costs for

- increasing accessibility to technology, particularly through public-private partnerships, with special emphasis on accessibility for high-need schools;
- adapting or expanding applications of technology to enable teachers to increase student academic achievement;
- using technology to promote parental involvement and foster communication among students, parents, and teachers;
- preparing one or more teachers in schools as technology leaders who will assist other teachers, and providing bonus payments to these technology leaders;
- acquiring connectivity linkages, resources, and services for use by students and school personnel to improve academic achievement;
- using technology to collect, manage, and analyze data to inform and enhance teaching and school improvement efforts;
- implementing enhanced performance measurement systems to determine the effectiveness of education technology programs supported by with E2T2 funds; and
- paying salaries to substitute teachers and covering other costs identified in the approved district technology plan.

The appropriate accounts for **allowed expenditures** are

253-100-100**	Instruction Salaries
253-100-200	Instruction Employee Benefits
253-100-300	Instruction Purchased Services
253-100-400	Instruction Supplies and Materials
253-100-545	Instruction Technology Equipment and Software
253-222-300	Library and Media Services Purchased Services
253-222-445	Library and Media Services Technology and Software Supplies
253-222-545	Library and Media Services Technology Equipment and Software
253-224-100	Improvement of Instruction Inservice and Staff Training Salaries
253-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
253-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
253-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
253-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software

253-254-300	Operation and Maintenance of Plant Purchased Services
253-254-445	Operation and Maintenance of Plant Technology and Software Supplies
253-254-545	Operation and Maintenance of Plant Technology Equipment and Software

****Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above program guidelines. As a result, the object account codes displayed above are header accounts only and not the detailed object-level expenditure account codes that **must** be recorded by the district.**

Responsible Office: Office of eLearning
Contact: Ashleigh Bartlett, 803-734-8041
E-Mail Address: abartlet@ed.sc.gov

REVENUE	4333	ENHANCING EDUCATION THROUGH TECHNOLOGY (E2T2), TITLE II (ARRA) (Carryover Provision)
SUBFUND	254	SPECIAL REVENUE FUND
PROJECT NUMBER	ES	

Allocation Formula

One hundred percent of the Enhancing Education Through Technology (E2T2), Title II, Part D allocation will be awarded to districts under competitive subgrant awards.

Legal References

No Child Left Behind Act of 2001, Title II, Part D, Subpart 1, Enhancing Education Through Technology, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.318

Guidelines

The purpose of the Enhancing Education Through Technology (E2T2) program is to improve student academic achievement through the use of technology in schools, and to assist students in crossing the digital divide by ensuring that every student is technologically literate by the end of eighth grade. A requirement of E2T2 is that the funds must be used to provide assistance to school districts with the highest levels of student poverty, and the greatest need for technology. E2T2 replaces the Technology Literacy Challenge Fund (TLCF) and Technology Innovation Challenge Grant (TICG) programs.

A. The responsibilities of school districts receiving subgrant funds include

- implementing a new or updated long-range strategic educational technology plan that has been approved by the South Carolina Department of Education, that is consistent with the objectives of the statewide technology plan, and that addresses the statutory local plan requirements;
- developing strategies for improving student academic achievement through the effective use of technology in classrooms, setting specific goals aligned with State standards, and using advanced technology to improve student academic achievement;
- completing the annual SCDE Technology Counts on-line survey;

- reporting services and projected allocations for private schools and documenting evidence that, where appropriate, private schools have actively participated in and received grant services;
- complying with the mandates of the General Education Provisions Act (GEPA);
- complying with the mandates stated on the federal private schools form provided in the grant application packet;
- submitting a Children's Internet Protection Act certification form (districts who participate in the E-Rate program have satisfied this requirement);
- spending at least 25 percent of E2T2 funds to provide ongoing, sustained, and intensive, high-quality professional development. (This requirement applies to both formula and competitive grant funds; and
- hiring a school technology coach to provide instructional assistance to teachers (this is a requirement for competitive grant funds only).

B. All school districts receiving competitive and formula grants are required to

- comply with grant reporting requirements;
- sign and return a grant award form to the Office of eLearning, South Carolina Department of Education, 1401 Senate Street, Suite 202, Columbia, SC 29201; and
- sign and return a budget form to the Office of eLearning, South Carolina Department of Education, 1401 Senate Street, Suite 202, Columbia, SC 29201.

Allowed expenditures include costs for

- increasing accessibility to technology, particularly through public-private partnerships, with special emphasis on accessibility for high-need schools;
- adapting or expanding applications of technology to enable teachers to increase student academic achievement;
- using technology to promote parental involvement and foster communication among students, parents, and teachers;
- preparing one or more teachers in schools as technology leaders who will assist other teachers, and providing bonus payments to these technology leaders;
- acquiring connectivity linkages, resources, and services for use by students and school personnel to improve academic achievement;
- using technology to collect, manage, and analyze data to inform and enhance teaching and school improvement efforts;
- implementing enhanced performance measurement systems to determine the effectiveness of education technology programs supported by with E2T2 funds; and

- paying salaries to substitute teachers and covering other costs identified in the approved district technology plan.

The appropriate accounts for **allowed expenditures** are

253-100-100**	Instruction Salaries
253-100-200	Instruction Employee Benefits
253-100-300	Instruction Purchased Services
253-100-400	Instruction Supplies and Materials
253-100-545	Instruction Technology Equipment and Software
253-222-300	Library and Media Services Purchased Services
253-222-446	Library and Media Services Technology and Software Supplies
253-222-546	Library and Media Services Technology Equipment and Software
253-224-101	Improvement of Instruction Inservice and Staff Training Salaries
253-224-201	Improvement of Instruction Inservice and Staff Training Employee Benefits
253-224-301	Improvement of Instruction Inservice and Staff Training Purchased Services
253-224-401	Improvement of Instruction Inservice and Staff Training Supplies and Materials
253-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software
253-254-300	Operation and Maintenance of Plant Purchased Services
253-254-445	Operation and Maintenance of Plant Technology and Software Supplies
253-254-546	Operation and Maintenance of Plant Technology Equipment and Software

Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above program guidelines. As a result, the object account codes displayed above are header accounts only and not the detailed object-level expenditure account codes that **must be recorded by the district.

Responsible Office: Office of eLearning
 Contact: Ashleigh Bartlett, 803-734-8041
 E-Mail Address: abartlet@ed.sc.gov

REVENUE	4341	LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT AND IMMIGRANT STUDENTS, TITLE III (Carryover Provision)
SUBFUND	264	SPECIAL REVENUE FUND
PROJECT NUMBER		BP

Allocation Formula

Allocations will be made to districts based upon the population of limited English proficient (LEP) and immigrant children within the district in relation to the population of LEP and immigrant children in the State, using a per pupil formula basis.

Legal References

No Child Left Behind Act of 2001, Title III–Language Instruction for Limited English Proficient and Immigrant Students, Part A–English Language Acquisition and Language Enhancement (reauthorization of the Elementary and Secondary Education Act of 1965), Pub. L. No. 107–110

General Education Provisions Act

CFDA (Catalog of Federal Domestic Assistance) 84.365

Guidelines

Funds may be used

- A. to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency and
- B. to assist all limited English proficient children, including immigrant children and youth, to achieve at high levels in the core academic subjects so that those children can meet the same challenging state academic content and student academic achievement standards as all children are expected to meet.

The appropriate accounts for **allowed expenditures** are

264-100-100**	264-200-100**
264-100-200	264-200-200

264-100-300	264-200-300
264-100-400	264-200-400
264-100-500	264-200-500
264-100-600	264-200-600

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title III program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.**

Responsible Office:	Office of Federal and State Accountability
Contact:	Catherine Neff, 803-734-2880
E-Mail Address:	cneff@ed.sc.gov

REVENUE **4343** **MCKINNEY-VENTO HOMELESS
EDUCATIONAL ASSISTANCE ACT**

SUBFUND **227** **SPECIAL REVENUE FUND**

PROJECT NUMBER **SM**

Allocation Formula

Funds are allocated using a minimum base number of 25 homeless students as reported by LEAs on the annual McKinney-Vento Data Collection Survey/Powerschool student homeless data counts as of 2010-11 and beyond.. Grants are awarded competitively and are scored by a team of objective grant readers. The number of grants awarded depend on the amount of federal McKinney-Vento money allocated to the state and awards will not exceed \$60,000 under current award guidelines.

Legal References

- McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.) Subtitle B of Title VII

Guidelines

The McKinney-Vento ARRA funds are awarded to local educational agencies (LEAs) to help address the educational and related needs of some of the most vulnerable members of our society—homeless children and youth in accordance with the legal reference cited above.

Please select one or more of the program purposes listed below to describe your local program.

An LEA may use McKinney-Vento funds to assist homeless children and youth in enrolling, attending, and succeeding in school. Funds may support any of the activities authorized under section 723(d) of the McKinney-Vento Act (42 U.S.C. 11433(d)), including the following:

- Supplemental educational services, such as tutoring and other academic enrichment programs;
- Expedited evaluations for various educational services;
- Professional development activities for educators and pupil services personnel working with homeless students;
- Health referral services;
- Defraying the excess cost of transportation in order to enable students to attend the school of origin;

- Early childhood education programs for pre-school-aged homeless children;
- Services and assistance to attract, engage, and retain homeless children and youth and unaccompanied youth in public school programs;
- Before- and after-school, mentoring, and summer programs with educational activities;
- Payment of fees and costs associated with tracking, obtaining, and transferring records of homeless children and youth;
- Education and training for parents of homeless children and youth about rights and resources;
- Development of coordination between schools and agencies providing services;
- Provision of pupil services (including violence prevention counseling) and referrals for such services;
- Activities to address needs that may arise from domestic violence;
- Adaptation of space and purchase of supplies for non-school facilities to provide services listed above;
- Provision of school supplies, including those to be distributed at shelters or other appropriate locations; and
- Other extraordinary or emergency assistance needed to enable homeless students to attend school.

The appropriate accounts for **allowed expenditures** are

251-100-100**	251-200-100**
251-100-200	251-200-200
251-100-300	251-200-300
251-100-400	251-200-400
251-100-500	251-200-500
251-100-600	251-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
 Contact: Catherine Neff, 803-734-2880
 E-Mail Address: cneff@ed.sc.gov

**REVENUE 4344 MCKINNEY-VENTO HOMELESS
EDUCATIONAL ASSISTANCE ACT (ARRA)**

SUBFUND 232 SPECIAL REVENUE FUND

PROJECT NUMBER FH

Allocation Formula

Funds are allocated using a minimum base number of 25 homeless students as reported by LEAs on the annual McKinney-Vento Data Collection Survey/Powerschool student homeless data counts as of 2010-11 and beyond.. Grants are awarded competitively and are scored by a team of objective grant readers. The number of grants awarded depend on the amount of federal McKinney-Vento money allocated to the state and awards will not exceed \$60,000 under current award guidelines.

Legal References

- McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.) Subtitle B of Title VII

Guidelines

The McKinney-Vento ARRA funds are awarded to local educational agencies (LEAs) to help address the educational and related needs of some of the most vulnerable members of our society—homeless children and youth in accordance with the legal reference cited above.

Please select one or more of the program purposes listed below to describe your local program.

An LEA may use McKinney-Vento funds to assist homeless children and youth in enrolling, attending, and succeeding in school. Funds may support any of the activities authorized under section 723(d) of the McKinney-Vento Act (42 U.S.C. 11433(d)), including the following:

- Supplemental educational services, such as tutoring and other academic enrichment programs;
- Expedited evaluations for various educational services;
- Professional development activities for educators and pupil services personnel working with homeless students;
- Health referral services;
- Defraying the excess cost of transportation in order to enable students to attend the school of origin;

- Early childhood education programs for pre-school-aged homeless children;
- Services and assistance to attract, engage, and retain homeless children and youth and unaccompanied youth in public school programs;
- Before- and after-school, mentoring, and summer programs with educational activities;
- Payment of fees and costs associated with tracking, obtaining, and transferring records of homeless children and youth;
- Education and training for parents of homeless children and youth about rights and resources;
- Development of coordination between schools and agencies providing services;
- Provision of pupil services (including violence prevention counseling) and referrals for such services;
- Activities to address needs that may arise from domestic violence;
- Adaptation of space and purchase of supplies for non-school facilities to provide services listed above;
- Provision of school supplies, including those to be distributed at shelters or other appropriate locations; and
- Other extraordinary or emergency assistance needed to enable homeless students to attend school.

The appropriate accounts for **allowed expenditures** are

251-100-100**	251-200-100**
251-100-200	251-200-200
251-100-300	251-200-300
251-100-400	251-200-400
251-100-500	251-200-500
251-100-600	251-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
 Contact: Catherine Neff, 803-734-2880
 E-Mail Address: cneff@ed.sc.gov

REVENUE	4348	TEACHER INCENTIVE FUND GRANT
SUBFUND	268	SPECIAL REVENUE FUND
PROJECT NUMBER	TT	

Allocation Formula

Several projects will be awarded per cycle—size of grant depends upon amount of allocation to the State.

Legal References

34 CFR Subtitle B, Chapter II

Catalog of Federal Domestic Assistance (CFDA) Numbers: 84.385 and 84.374.

Guidelines

The Teacher Incentive Fund Grant authorizes the implementation of The SC TAP System in accordance to the provisions written into the original grant. SC TAP customized this comprehensive reform model for South Carolina schools. The details that drive this comprehensive reform are what truly help student achievement increase in any style or type of building.

1. Multiple Career Paths allow teachers powerful opportunities for greater responsibility with commensurate pay. In SC TAP, teachers may assume the roles of career teachers, mentor teachers and master teachers. Career teachers are typical classroom instructors. Mentor teachers are classroom instructors who also hold some coaching and mentoring responsibilities and serve on the school's instructional leadership team. Master teachers are similar to Instructional Coaches and use their expertise and knowledge to work with multiple teachers in the building. Teachers move up this career ladder by showing sustained student achievement as well using their ability and leadership to coach peer teachers on effective practices.
2. Ongoing, Applied Professional Development allows teachers continuous, onsite growth opportunities focused on the needs of their students to enhance their overall effectiveness in their craft. This professional development is designed and delivered by the leadership team and occurs during the school day. It is focused on the immediate implementation of research-based, vetted strategies that have proven success.

3. Instructionally Focused Accountability is represented by fair evaluations based on clearly defined, research-based standards. The rubric based observation and evaluation system allows this process to be a professional growth opportunity rather than a bureaucratic process. Teachers are observed a minimum of 4 times throughout the school year by certified, trained evaluators. The State has approved use of this evaluation tool to fulfill all requirements under the State mandated evaluation system.
4. Performance Based Compensation - Salaries and performance incentives are tied to responsibilities, instructional performance and student achievement results. Performance incentives are given to teachers based on a value-added approach to student achievement within the teachers' classroom, as a whole school and on their instructional performance. Each of these incentives are weighted and grouped together for the total performance based compensation.

Funds available for the TIF grant program are available for the participating schools and districts set forth in the SC TIF application and revisions thereof.

School districts and schools participating in the project must adhere to the Memorandum of Agreement.

The appropriate accounts for **allowed expenditures** are

268-100-100	Instruction Salaries
268-100-200	Instruction Employee Benefits
268-100-300	Instruction Purchased Services
268-200-100	Support Services Salaries
268-200-200	Support Services Employee Benefits
268-200-300	Support Services Purchase Services
268-220-100	Instructional Staff Salaries
268-220-200	Instructional Staff Employee Benefits
268-220-300	Instructional Staff Purchase Services

Responsible Office : Office of School Transformation
 Contact: Dennis Dotterer, 803-734-5882
 E-Mail Address: dadotterer@scteachers.org

REVENUE	4350	STATE FISCAL STABILIZATION FUND CARRY OVER
SUBFUND	250	SPECIAL REVENUE FUND
PROJECT NUMBERS	SF	

Allocation Formula

Funds will be distributed in 2010-2011 based on the formula required by federal law. Any funds remaining to be allocated in the 2011-12 school year will be distributed the same as in 2010-11.

Legal References

Title XIV of Division A of the American Recovery and Reinvestment Act of 2009
CFDA (Catalog of Federal Domestic Assistance) 84.394

Guidelines

The State Fiscal Stabilization Fund (SFSF) should be used to help stabilize local district budgets and to minimize and avoid reductions in education services, in exchange for the State's commitment to advancing essential education reform in the following four areas:

1. Making improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are the most in need;
2. Establishing pre-K-to-college-and-career data systems that track progress and foster continuous improvement;
3. Making progress toward rigorous college- and career-ready standards and high-quality assessments that are valid and reliable for all students, including limited English proficient students and students with disabilities and
4. Providing targeted, intensive support and effective interventions for the lowest-performing schools.

The overall goals of the ARRA are to stimulate the economy in the short term and to invest in education and other essential public services to ensure the long-term economic health of our nation. The following four principles guide the distribution and use of ARRA funds:

1. Spend funds quickly to save and create jobs.
2. Improve student achievement through school improvement and reform
3. Ensure transparency and accountability and report to the public on the use of the funds.
4. Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”

As to transparency and accountability (item 3 above), districts are required to supply information for quarterly reporting under Section 1512 of the ARRA.

Districts may expend SFSF funds for any activity that is authorized under the Elementary and Secondary Education Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), or the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins Act). Districts are required to apply for the funds, and funds must be expended according to the terms of the application and related budget. Requests for amendments to the budget may be sent to the program contact below.

The ARRA also provides that, to the extent consistent with state law, districts may use SFSF for modernization, renovation, or repair of public school facilities, including modernization, renovations and repairs that are consistent with a recognized green building rating system. Although districts may use SFSF for new construction, this use is discouraged because this use of funds may limit a district’s ability to meet other essential needs or implement necessary reform initiatives. If a district uses SFSF for modernization, renovation, or repair of public school facilities or for construction of new school facilities the district must comply with specific requirements as to the use of American iron, steel, and manufactured goods used in the project, wage rate requirements, and special infrastructure reporting.

Disallowed expenditures include construction of (or modernization, renovation, or repair) stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; standalone facilities whose purpose is not the education of children, including central office administration, operations or logistical support facilities; payment of maintenance costs; purchased or upgrade of vehicles; or school modernization, renovation, or repair that is inconsistent with state law. Section 1604 of the ARRA also prohibits using SFSF funds for such items as aquariums, zoos, golf courses, or swimming pools.

The appropriate accounts for **allowed expenditures** are

250-100-100	Instructional Salaries
250-100-200	Instructional Employee Benefits
250-100-300	Instructional Purchased Services
250-100-400	Instructional Supplies and Materials
250-100-500	Instructional Capital Outlay
250-100-600	Instructional Other Objects

250-200-100	Support Services Salaries
250-200-200	Support Services Employee Benefits
250-200-300	Support Services Purchased Services
250-200-400	Support Services Supplies and Materials
250-200-500	Support Services Capital Outlay
250-200-600	Support Services Other Objects

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered. Function and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.**

Responsible Office:	Office of Finance
Contact:	Josh Bowers, 803-734-8098
E-Mail Address:	jbowers@ed.sc.gov

REVENUE	4351	IMPROVING TEACHER QUALITY (Carryover Provision)
SUBFUND	267	SPECIAL REVENUE FUND
PROJECT NUMBER	TQ	

Allocation Formula

The amount of each district's allocation reflects a "hold-harmless" provision that is based on the amount of funds the district received in FY 01, which began July 1, 2001, under the former Eisenhower Professional Development and Class-Size Reduction programs.

In any year in which the amount available under the Improving Teacher Quality program exceeds the sum of the "hold-harmless" amount, the excess amount will be allocated based on both the population of children ages five through seventeen and those same children from families with incomes below the poverty line. Twenty percent of the excess funds will be allocated based on the relative population of children ages five through seventeen and 80 percent will be allocated based on the relative population of children ages five through seventeen from families with incomes below the poverty line.

Both the population and poverty indicators used are according to the latest U.S. census data for Part A of Title I of the Elementary and Secondary Education Act.

Legal References

The Elementary and Secondary Education Act of 2001, Title II, Part A, Teacher and Principal Training and Recruiting Fund, Pub. L. No. 107-110

CFDA (Catalog of Federal Domestic Assistance) 84.367A

Guidelines

The Title II, Part A programs focus on preparing, training, and recruiting high-quality teachers and principals and require districts to develop plans with annual measurable objectives that will ensure that all teachers instructing core academic subjects are highly qualified.

Funds may be used to supplement, but not supplant, non-federal funds that otherwise would be used for authorized activities.

Allowed expenditures are listed in Section 2123 of the Elementary and Secondary Education Act, “Local Use of Funds” which states the following:

- (a) IN GENERAL.—A local educational agency that receives a subgrant under section 2121 shall use the funds made available through the subgrant to carry out one or more of the following activities, including carrying out the activities through a grant or contract with a for-profit or nonprofit entity:
 - (1) Developing and implementing mechanisms that assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel, except that funds made available under this paragraph may be used for pupil services personnel only—
 - (A) if the local educational agency is making progress toward meeting the annual measurable objectives described in section 1119(a)(2); and
 - (B) in a manner consistent with mechanisms to assist schools in effectively recruiting and retaining highly qualified teachers and principals.
 - (2) Developing and implementing initiatives to assist in recruiting highly qualified teachers (particularly initiatives that have proven effective in retaining highly qualified teachers), and hiring highly qualified teachers, who will be assigned teaching positions within their fields, including—
 - (A) providing scholarships, signing bonuses, or other financial incentives, such as differential pay, for teachers to teach—
 - (i) in academic subjects in which there exists a shortage of highly qualified teachers within a school or within a local educational agency; and
 - (ii) in schools in which there exists a shortage of highly qualified teachers;
 - (B) recruiting and hiring highly qualified teachers to reduce class size, particularly in the early grades; and
 - (C) establishing programs that—
 - (i) train and hire regular and secondary education teachers (which may include hiring special education teachers to team-teach in classrooms that contain both children with disabilities and non-disabled children);
 - (ii) train and hire highly qualified teachers of special needs children, as well as teaching specialists in core academic subjects who will provide increased individualized instruction to students;

- (iii) recruit qualified professionals from other fields, including highly qualified paraprofessionals, and provide such professionals with alternative routes to teacher certification, including developing and implementing hiring policies that ensure comprehensive recruitment efforts as a way to expand the applicant pool, such as through identifying teachers certified through alternative routes, and using a system of intensive screening designed to hire the most qualified applicants; and
 - (iv) provide increased opportunities for minorities, individuals with disabilities, and other individuals underrepresented in the teaching profession.
- (3) Providing professional development activities—
 - (A) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning—
 - (i) one or more of the core academic subjects that the teachers teach; and
 - (ii) effective instructional strategies, methods, and skills, and use of challenging State academic content standards and student academic achievement standards, and State assessments, to improve teaching practices and student academic achievement; and
 - (B) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning effective instructional practices and that—
 - (i) involve collaborate groups of teachers and administrators;
 - (ii) provide training in how to teach and address the needs of students with different learning styles, particularly students with disabilities, students with special learning needs (including students who are gifted and talented), and students with limited English proficiency;
 - (iii) provide training in methods of—
 - (I) improving student behavior in the classroom; and
 - (II) identifying early and appropriate interventions to help students described in clause (ii) learn;
 - (iv) provide training to enable teachers and principals to involve parents in their child’s education, especially parents of limited English proficient and immigrant children; and

- (v) provide training on how to understand and use data and assessments to improve classroom practice and student learning.
- (4) Developing and implementing initiative to promote retention of highly qualified teachers and principals, particularly within elementary schools and secondary schools with a high percentage of low-achieving students, including programs that provide—
 - (A) teacher mentoring from exemplary teachers, principals, or superintendents;
 - (B) induction and support for teachers and principals during their first 3 years of employment as teachers or principals, respectively;
 - (C) incentives, including financial incentives, to retain teachers who have a record of success in helping low-achieving students improve their academic achievement; or
 - (D) incentives, including financial incentives, to principals who have a record of improving the academic achievement of all students, but particularly students from economically disadvantaged families, students from racial and ethnic minority groups, and students with disabilities.
- (5) Carrying out programs and activities that are designed to improve the quality of the teacher force, such as—
 - (A) innovative professional development programs (which may be provided through partnerships including institutions of higher education), including programs that train teachers and principals to integrate technology into curricula and instruction to improve teaching, learning, and technology literacy, are consistent with the requirements of section 9101, and are coordinated with activities carried out under part D;
 - (B) development and use of proven, cost-effective strategies for the implementation of professional development activities, such as through the use of technology and distance learning;
 - (C) tenure reform;
 - (D) merit pay programs;
 - (E) testing of elementary school and secondary school teachers in the academic subjects that the teachers teach.
- (6) Carrying out professional development activities designed to improve the quality of principals and superintendents, including the development and support of academies to help

talented aspiring or current principals and superintendents become outstanding managers and educational leaders.

- (7) Hiring highly qualified teachers, including teachers who become highly qualified through State and local alternative routes to certification, and special education teachers, in order to reduce class size, particularly in the early grades.
- (8) Carrying out teacher advancement initiatives that promote professional growth and emphasize multiple career paths (such as paths to becoming a career teacher, mentor teacher, or exemplary teacher) and pay differential.
- (9) Carrying out programs and activities related to exemplary teachers.

Title II, Part A funds can be used to pay teacher salaries in the following situations:

- For highly qualified teachers hired for the purpose of reducing class size.
- As part of an overall strategy to improve teacher quality, for teacher incentives (e.g., as stipends for teachers recruited for hard-to-fill positions or to retain teachers who have been effective in helping low-achieving students succeed) or to pay the salaries of master teachers who provide professional development services for other teachers.
- For substitute teachers if (a) the regular classroom teachers they are replacing are funded through *Title II, Part A* to reduce class size, or (b) the teachers are participating in *Title II, Part A*-funded professional development programs.

The appropriate accounts for **allowed expenditures** are

267-100-100**	Instruction Salaries
267-100-200	Instruction Employee Benefits
267-221-100	Improvement of Instruction Curriculum Development Salaries
267-221-200	Improvement of Instruction Curriculum Development Employee Benefits
267-221-300	Improvement of Instruction Curriculum Development Purchased Services
267-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
267-223-100	Supervision of Special Programs Salaries
267-223-200	Supervision of Special Programs Employee Benefits
267-223-300	Supervision of Special Programs Purchased Services
267-223-400	Supervision of Special Programs Supplies and Materials

267-224-100	Improvement of Instruction Inservice and Staff Training Salaries
267-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
267-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
267-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
267-370-300	Nonpublic School Services Purchased Services
267-370-400	Nonpublic School Services Supplies and Materials

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

Responsible Office: Office of Teacher Effectiveness
Contact: Deborah Larkin, 803-734-3454
E-Mail Address: dlarkin@scteachers.org

REVENUE	4360	EVEN START FAMILY LITERACY
SUBFUND	242	SPECIAL REVENUE FUND
PROJECT NUMBER	EK	

Allocation Formula

Title I, Part B, Subpart 3 federal funds are allocated as competitive grants at a minimum of \$75,000 and a maximum of \$150,000 per grant to each Even Start project.

Legal References

No Child Left Behind Act of 2001, Title I, Part B, Subpart 3, Even Start Family Literacy Programs, Pub. L. No. 107-110

CFDA (Catalog of Federal Domestic Assistance) 84.213

Guidelines

- A. In carrying out an Even Start program, a grant recipient shall use grant funds to pay the federal share of the cost to provide intensive family literacy services. Programs must involve parents and children who are seven years old and under in a cooperative effort to help parents become full partners in the education of their children and to assist children in reaching their full potential as learners. Projects must provide high-quality, intensive instructional programs that integrate the four main components of Even Start:
- adult education/literacy instruction,
 - early childhood instruction,
 - Interactive Literacy Activities (ILA) between parents and children, and
 - parenting instruction.
- B. To qualify as an “eligible entity” an applicant must be a *partnership* between one or more school districts *and* one or more nonprofit community-based organizations, public agencies, institutions of higher education, or public or private nonprofit organizations.
- C. Project funding is comprised of a federal portion of funds (federal share) and a portion contributed by the project (local share). The federal share may not exceed 90 percent of the total cost of the program in the first year, 80 percent in the second year, 70 percent in the third year, 60 percent in the fourth year, 50

percent in the fifth, sixth, seventh, and eighth years, and 35 percent in years 9 and beyond.

- D. No more than 30 percent of the federal share may be used for administrative costs.
- E. No more than 10 percent of the total funds may be used for computer hardware and software. All budget amendments must be made by April 15, 2012.
- F. Transportation vehicles may not be purchased with these funds, but the funds may be used collaboratively to provide transportation with district- or agency-owned vehicles. For example, if a school district owns a bus that can be used for Even Start, then Even Start funds may be used to pay for the driver, the gas, and so forth.
- G. Buildings may not be purchased nor major renovations made with Even Start funds. Costs for minor renovations are allowed, with approval.
- H. Federal funds under Title I, Part B, Subpart 3, may not be used for the indirect costs of a program.

The appropriate accounts for **allowed expenditures** are

242-100-100**	242-200-100**
242-100-200	242-200-200
242-100-300	242-200-300
242-100-400	242-200-400
242-100-500	242-200-500

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the Even Start Family Literacy program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Teacher Effectiveness
Contact: Ruth Nodine, 803-734-3540
E-Mail Address: rnodine@ed.sc.gov

REVENUE 4400 ADULT EDUCATION (4410, 4430)

SUBFUND 243 SPECIAL REVENUE FUND

PROJECT NUMBERSEA/EC/ED

Allocation Formula

$$\frac{\text{available funds}}{\text{number of adult students statewide}} = \text{amount per student}$$

Legal References

Workforce Investment Act of 1998, Title II, Adult Education and Family Literacy Act (replaces the Adult Education Act as amended by the National Literacy Act of 1991)

CFDA (Catalog of Federal Domestic Assistance) 84.002

Guidelines

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services. Adult education and literacy services include, but are not limited to, the following: basic-education instruction, preparation for the tests of General Educational Development (GED), the development of academic skills and in contextual workplace basic skills, or the completion of requirements for a high school diploma. In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid with adult education funds must be directly related to the operation and improvement of the adult education program.

No more than 5 percent of federal adult education funds may be used for administration, without negotiating with the Office of Adult Education. The following account numbers are considered administrative costs: 223-100, 223-200, 223-300, 223-400, and 223-500.

Equipment purchased with funds budgeted under Equipment (181-500, 182-500, 183-500, and 223-500) must meet the following guidelines:

- A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, the cost of the property, and the location of the property.
- B. A physical inventory of the property must be taken and the results reconciled with the property records every year.
- C. Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- D. Prior approval by the Office of Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Adult Education.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are

243-181-100	Adult Basic Education Programs Salaries
243-181-200	Adult Basic Education Programs Employee Benefits
243-181-300	Adult Basic Education Programs Purchased Services
243-181-400	Adult Basic Education Programs Supplies and Materials
243-181-500*	Adult Basic Education Programs Capital Outlay
243-182-100	Adult Secondary Education Programs Salaries
243-182-200	Adult Secondary Education Programs Employee Benefits
243-182-300	Adult Secondary Education Programs Purchased Services
243-182-400	Adult Secondary Education Programs Supplies and Materials
243-182-500*	Adult Secondary Education Programs Capital Outlay
243-183-100	Adult English Literacy (ESL) Salaries
243-183-200	Adult English Literacy (ESL) Employee Benefits
243-183-300	Adult English Literacy (ESL) Purchased Services
243-183-400	Adult English Literacy (ESL) Supplies and Materials
243-183-500*	Adult English Literacy (ESL) Capital Outlay
243-221-100	Improvement of Instruction Curriculum Development Salaries
243-221-200	Improvement of Instruction Curriculum Development Employee Benefits
243-221-300	Improvement of Instruction Curriculum Development Purchased Services
243-221-400	Improvement of Instruction Curriculum Development Supplies and Materials

243-223-100	Supervision of Special Programs Salaries
243-223-200	Supervision of Special Programs Employee Benefits
243-223-300	Supervision of Special Programs Purchased Services
243-223-400	Supervision of Special Programs Supplies and Materials
243-223-500*	Supervision of Special Programs Capital Outlay
243-224-100	Improvement of Instruction Inservice and Staff Training Salaries
243-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
243-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
243-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
243-254-100	Operation and Maintenance of Plant Salaries
243-254-200	Operation and Maintenance of Plant Employee Benefits
243-254-300	Operation and Maintenance of Plant Purchased Services
243-254-400	Operation and Maintenance of Plant Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing by** the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education
 Contacts: David Stout, 803-734-8348 (budget questions)
 Fax: 803-734-3643
 Janet Thompson, 803-734-8472 (program questions)
 Terry Fetner, 803-734-8080 (program questions)
 Mike King, 803-734-8300 (program questions)
 Bonnie Byrd, 803-734-8069 (program questions)
 Harriette Jenerette, 803-734-4708 (program questions)
 E-Mail Addresses: dstout@ed.sc.gov
 jthompson@ed.sc.gov
 tfetner@ed.sc.gov
 mrking@ed.sc.gov
 bbyrd@ed.sc.gov
 hjeneret@ed.sc.gov

Guidelines

ADULT ENGLISH LITERACY

The purpose of this initiative is not to simply expand English literacy services but to provide an integrated program of services that incorporates English literacy and civics education. To effectively participate in the education, work, and civic opportunities of this country, immigrants and other persons with limited English proficiency must not only master English but be able to understand and navigate governmental, educational, and workplace systems and key institutions such as banking and health care.

As it is defined in the *Federal Register* [64, no. 221 (November 17, 1999): 62921, "Notices"], "Civics education means an educational program that emphasizes contextualized instruction on the rights and responsibilities of citizenship, naturalization procedures, civic participation, and U.S. history and government to help students acquire the skills and knowledge to become active and informed parents, workers, and community members."

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are

243-183-100	Adult English Literacy (ESL) Salaries
243-183-200	Adult English Literacy (ESL) Employee Benefits
243-183-300	Adult English Literacy (ESL) Purchased Services
243-183-400	Adult English Literacy (ESL) Supplies and Materials
243-183-500*	Adult English Literacy (ESL) Capital Outlay

*Requests for budget items in this category **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office:	Office of Adult Education
Contacts:	David Stout, 803-734-8348 (budget questions)
Fax:	803-734-3643
	Bonnie Byrd, 803-734-8069 (program questions)
E-Mail Addresses:	dstout@ed.sc.gov
	bbyrd@ed.sc.gov

REVENUE **4510** **INDIVIDUALS WITH DISABILITIES
EDUCATION ACT (IDEA)**

SUBFUND **203** **SPECIAL REVENUE FUND**

PROJECT NUMBERS **CA/CG/CO**

Allocation Formula

A district's allocation is calculated by utilizing the base amount established in FY 1999. Of the remaining funds, 85 percent of the funds will be distributed based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed based on a pro rata share of the number of students eligible for free and reduced-price lunch.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA '04), Part B
CFDA (Catalog of Federal Domestic Assistance) 84.027

Guidelines

These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.

Funds may be used only for the excess costs of providing special education and related services for children with disabilities. The excess cost requirement means that a local education agency (LEA) must spend a certain minimum amount for the education of its children with disabilities before IDEA funds are used. This ensures that children with disabilities have at least the same amount spent on them as do children in the LEA taken as a whole. The average minimum amount is determined by utilizing the Excess Cost Worksheets as stated in the IDEA of 2004 federal regulations.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Accountability

The appropriate accounts for **allowed expenditures** are

203-120-100	Exceptional Programs Salaries
203-120-200	Exceptional Programs Employee Benefits
203-120-300	Exceptional Programs Purchased Services

203-120-400	Exceptional Programs Supplies and Materials
203-120-500	Exceptional Programs Capital Outlay
203-120-600	Exceptional Programs Other Objects
203-131-100	Preschool Handicapped Speech (5-yr.-Olds) Salaries
203-131-200	Preschool Handicapped Speech (5-yr.-Olds) Employee Benefits
203-131-300	Preschool Handicapped Speech (5-yr.-Olds) Purchased Services
203-131-400	Preschool Handicapped Speech (5-yr.-Olds) Supplies and Materials
203-131-500	Preschool Handicapped Speech (5-yr.-Olds) Capital Outlay
203-131-600	Preschool Handicapped Speech (5-yr.-Olds) Other Objects
203-132-100	Preschool Handicapped Itinerant (5-yr.-Olds) Salaries
203-132-200	Preschool Handicapped Itinerant (5-yr.-Olds) Employee Benefits
203-132-300	Preschool Handicapped Itinerant (5-yr.-Olds) Purchased Services
203-132-400	Preschool Handicapped Itinerant (5-yr.-Olds) Supplies and Materials
203-132-500	Preschool Handicapped Itinerant (5-yr.-Olds) Capital Outlay
203-132-600	Preschool Handicapped Itinerant (5-yr.-Olds) Other Objects
203-133-100	Preschool Handicapped Self-Contained (5-yr.-Olds) Salaries
203-133-200	Preschool Handicapped Self-Contained (5-yr.-Olds) Employee Benefits
203-133-300	Preschool Handicapped Self-Contained (5-yr.-Olds) Purchased Services
203-133-400	Preschool Handicapped Self-Contained (5-yr.-Olds) Supplies and Materials
203-133-500	Preschool Handicapped Self-Contained (5-yr.-Olds) Capital Outlay
203-133-600	Preschool Handicapped Self-Contained (5-yr.-Olds) Other Objects
203-134-100	Preschool Handicapped Homebased (5-yr.-Olds) Salaries
203-134-200	Preschool Handicapped Homebased (5-yr.-Olds)

	Employee Benefits
203-134-300	Preschool Handicapped Homebased (5-yr.-Olds) Purchased Services
203-134-400	Preschool Handicapped Homebased (5-yr.-Olds) Supplies and Materials
203-134-500	Preschool Handicapped Homebased (5-yr.-Olds) Capital Outlay
203-134-600	Preschool Handicapped Homebased (5-yr.-Olds) Other Objects
203-135-100	Preschool Handicapped Speech (3- & 4-yr.-Olds) Salaries
203-135-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
203-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
203-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies and Materials
203-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
203-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
203-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
203-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
203-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
203-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies and Materials
203-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
203-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
203-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
203-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
203-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
203-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies and Materials
203-137-500	Preschool Handicapped Self-Contained

203-137-600	(3- & 4-yr.-Olds) Capital Outlay Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
203-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
203-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
203-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
203-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies and Materials
203-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
203-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Other Objects
203-145-100	Homebound* Salaries
203-145-200	Homebound Employee Benefits
203-145-300	Homebound Purchased Services
203-145-400	Homebound Supplies and Materials
203-145-500	Homebound Capital Outlay
203-145-600	Homebound Other Objects
203-161-100	Autism Salaries
203-161-200	Autism Employee Benefits
203-161-300	Autism Purchased Services
203-161-400	Autism Supplies and Materials
203-161-500	Autism Capital Outlay
203-161-600	Autism Other Objects
203-200-100**	Support Services Salaries
203-200-200	Support Services Employee Benefits
203-200-300	Support Services Purchased Services
203-200-400	Support Services Supplies and Materials
203-200-500	Support Services Capital Outlay
203-200-600	Support Services Other Objects

* for students with disabilities only

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA of 2004 program guidelines. Function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Exceptional Children
Contact: Marlene Metts, 803-734-8806
E-Mail Address: mametts@ed.sc.gov

REVENUE	4520	PRESCHOOL GRANTS (IDEA) (Carryover Provision)
SUBFUND	205	SPECIAL REVENUE FUND
PROJECT NUMBER	CG	

Allocation Formula

A district's allocation is calculated by using the base amount established in FY 1997. Of the remaining funds, 85 percent of the funds will be distributed to school districts based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed to districts based on a pro rata share of the number of children eligible for free and reduced-price lunch.

Prior year funds may be carried over to the current year.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA '04), Part B
CFDA (Catalog of Federal Domestic Assistance) 84.173

Guidelines

Funds under this grant shall be used to pay only the excess costs of special education and related services attributable to the education of children with disabilities ages three, four, and five.

These funds shall be used to supplement and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five and in no case to supplant state and local funds.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Accountability

The appropriate accounts for **allowed expenditures** are

205-130-100	Preschool Programs Salaries
205-130-200	Preschool Programs Employee Benefits
205-130-300	Preschool Programs Purchased Services

205-130-400	Preschool Programs Supplies and Materials
205-130-500	Preschool Programs Capital Outlay
205-130-600	Preschool Programs Other Objects
205-200-100**	Support Services Salaries
205-200-200	Support Services Employee Benefits
205-200-300	Support Services Purchased Services
205-200-400	Support Services Supplies and Materials
205-200-500	Support Services Capital Outlay

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA of 2004 Preschool Grants program guidelines. Function and object codes displayed above are only header codes. Detailed function and object account codes **must be recorded by the school district.

Responsible Office: Office of Exceptional Children
Contact: Marlene Metts, 803-734-8806
E-Mail Address: mametts@ed.sc.gov

REVENUE	4540	IDEA (ARRA 611)
SUBFUND	215	SPECIAL REVENUE FUND
PROJECT NUMBER	SC	

Allocation Formula

Of the allocation, 85 percent of the funds will be distributed based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed based on a pro rata share of the number of students eligible for free and reduced-price lunch.

Funds must be obligated by September 30, 2011

Legal References

American Recovery and Reinvestment Act of 2009

CFDA (Catalog of Federal Domestic Assistance) 84.391A

Guidelines

These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.

Funds may be used only for the excess costs of providing special education and related services for children with disabilities. The excess cost requirement means that a local education agency (LEA) must spend a certain minimum amount for the education of its children with disabilities before IDEA funds are used. This ensures that children with disabilities have at least the same amount spent on them as do children in the LEA taken as a whole. The average minimum amount is determined by utilizing the Excess Cost Worksheets as stated in the IDEA of 2004 federal regulations.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Accountability..

The appropriate accounts for **allowed expenditures** are

215-120-100	Exceptional Programs Salaries
215-120-200	Exceptional Programs Employee Benefits

215-120-300	Exceptional Programs Purchased Services
215-120-400	Exceptional Programs Supplies and Materials
215-120-500	Exceptional Programs Capital Outlay
215-120-600	Exceptional Programs Other Objects
215-131-100	Preschool Handicapped Speech (5-yr.-Olds) Salaries
215-131-200	Preschool Handicapped Speech (5-yr.-Olds) Employee Benefits
215-131-300	Preschool Handicapped Speech (5-yr.-Olds) Purchased Services
215-131-400	Preschool Handicapped Speech (5-yr.-Olds) Supplies and Materials
215-131-500	Preschool Handicapped Speech (5-yr.-Olds) Capital Outlay
215-131-600	Preschool Handicapped Speech (5-yr.-Olds) Other Objects
215-132-100	Preschool Handicapped Itinerant (5-yr.-Olds) Salaries
215-132-200	Preschool Handicapped Itinerant (5-yr.-Olds) Employee Benefits
215-132-300	Preschool Handicapped Itinerant (5-yr.-Olds) Purchased Services
203-132-401	Preschool Handicapped Itinerant (5-yr.-Olds) Supplies and Materials
215-132-500	Preschool Handicapped Itinerant (5-yr.-Olds) Capital Outlay
215-132-600	Preschool Handicapped Itinerant (5-yr.-Olds) Other Objects
215-133-100	Preschool Handicapped Self-Contained (5-yr.-Olds) Salaries
215-133-200	Preschool Handicapped Self-Contained (5-yr.-Olds) Employee Benefits
215-133-300	Preschool Handicapped Self-Contained (5-yr.-Olds) Purchased Services
215-133-400	Preschool Handicapped Self-Contained (5-yr.-Olds) Supplies and Materials
215-133-500	Preschool Handicapped Self-Contained (5-yr.-Olds) Capital Outlay
215-133-600	Preschool Handicapped Self-Contained (5-yr.-Olds) Other Objects
215-134-100	Preschool Handicapped Homebased (5-yr.-Olds)

	Salaries
215-134-200	Preschool Handicapped Homebased (5-yr.-Olds) Employee Benefits
215-134-300	Preschool Handicapped Homebased (5-yr.-Olds) Purchased Services
215-134-400	Preschool Handicapped Homebased (5-yr.-Olds) Supplies and Materials
215-134-500	Preschool Handicapped Homebased (5-yr.-Olds) Capital Outlay
215-134-600	Preschool Handicapped Homebased (5-yr.-Olds) Other Objects
215-135-100	Preschool Handicapped Speech (3- & 4-yr.-Olds) Salaries
215-134-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
215-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
215-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies and Materials
215-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
215-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
215-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
215-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
215-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
215-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies and Materials
215-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
215-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
215-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
215-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
215-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
215-137-400	Preschool Handicapped Self-Contained

	(3- & 4-yr.-Olds) Supplies and Materials
215-137-500	Preschool Handicapped Self-Contained
	(3- & 4-yr.-Olds) Capital Outlay
215-137-600	Preschool Handicapped Self-Contained
	(3- & 4-yr.-Olds) Other Objects
215-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Salaries
215-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Employee Benefits
215-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Purchased Services
215-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Supplies and Materials
215-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Capital Outlay
215-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds)
	Other Objects
215-145-100	Homebound* Salaries
215-145-200	Homebound Employee Benefits
215-145-300	Homebound Purchased Services
215-145-400	Homebound Supplies and Materials
215-145-500	Homebound Capital Outlay
215-145-600	Homebound Other Objects
215-161-100	Autism Salaries
215-161-200	Autism Employee Benefits
215-161-300	Autism Purchased Services
215-161-400	Autism Supplies and Materials
215-161-500	Autism Capital Outlay
215-161-600	Autism Other Objects
215-200-100**	Support Services Salaries
215-200-200	Support Services Employee Benefits
215-200-300	Support Services Purchased Services
215-200-400	Support Services Supplies and Materials
215-200-500	Support Services Capital Outlay
215-200-600	Support Services Other Objects

* Students with disabilities only

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with ARRA 611 IDEA program guidelines. Function and object

accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Exceptional Children
Contact: Marlene Metts, 803-734-8806
E-Mail Address: mametts@ed.sc.gov

REVENUE	4550	IDEA PRESCHOOL (ARRA 619)
SUBFUND	216	SPECIAL REVENUE FUND
PROJECT NUMBER	SG	

Allocation Formula

Of the allocation, 85 percent of the funds will be distributed to school districts based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed to districts based on a pro rata share of the number of children eligible for free and reduced-price lunch.

Funds must be obligated by September 30, 2011

Legal References

American Recovery and Reinvestment Act of 2009 (ARRA)
CFDA (Catalog of Federal Domestic Assistance) 84.392A

Guidelines

Funds under this grant shall be used to pay only the excess costs of special education and related services attributable to the education of children with disabilities ages three, four, and five.

These funds shall be used to supplement, not supplant, state and local funds expended for the education of children with disabilities ages three, four, and five and in no case to supplant state and local funds.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Accountability.

The appropriate accounts for **allowed expenditures** are

216-130-100	Preschool Programs Salaries
216-130-200	Preschool Programs Employee Benefits
216-130-300	Preschool Programs Purchased Services

216-130-400	Preschool Programs Supplies and Materials
216-130-500	Preschool Programs Capital Outlay
216-130-600	Preschool Programs Other Objects
216-200-100**	Support Services Salaries
216-200-200	Support Services Employee Benefits
216-200-300	Support Services Purchased Services
216-200-400	Support Services Supplies and Materials
216-200-500	Support Services Capital Outlay

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with ARRA 619 Preschool Grants program guidelines. Function and object codes displayed above are only header codes. Detailed function and object account codes **must be recorded by the school district.

Responsible Office:	Office of Exceptional Children
Contact:	Marlene Metts, 803-734-8806
E-Mail Address:	mametts@ed.sc.gov

**REVENUE 4800/4991 SCHOOL FOOD SERVICE PROGRAMS
(Carryover Provision)**

SUBFUND 600 FOOD SERVICE FUND

Allocation Formula

Allocations are based on federal reimbursements. Prior year funds may be carried over to the current year.

Legal References

7 C.F.R. §§ 210, 215, 220, 225, 245, 250

S.C. Code Ann. §§ 59-63-765, 59-63-790, and 59-63-800 (2004)

CFDA (Catalog of Federal Domestic Assistance) 10.550, 10.553, 10.555, 10.564, 10.574, and 10.582

Guidelines

The primary objective of the South Carolina Child Nutrition Program is to safeguard the health and well-being of children by making nutritious meals available at a minimal cost in a setting that furnishes valuable learning experiences. Local school districts participate in several nutrition programs that are supported by federal funds.

Federal Child Nutrition Programs guidelines require school districts participating in the program (1) to make a written application to the South Carolina Department of Education and (2) to sign an agreement to operate a nonprofit program that

- a. provides meals that meet the minimum nutritional standards;
- b. provides school lunch and school breakfast without cost or at a reduced price to all children who are unable to pay the full price and *who qualify for free and reduced-price meals based on current income eligibility guidelines*;
- c. fulfills the provisions as set forth in the “Policy Statement for Free and Reduced Price Meals”; and
- d. provides for accountability.

Cash assistance is based on the number of meals served by category—paid, free and reduced—and the count taken at the point of service, which is the program requirement. A reimbursement claim must be submitted to the South Carolina Department of Education’s Office of Health and Nutrition on a monthly basis to justify the reimbursement claimed and to enable the Department to provide information on

required reports to the U.S. Department of Agriculture. The school district report also provides information to determine the costs of meals, the level of revenues and expenditures, and the amount of operating balance.

The federally assisted programs are as follows:

A. School Lunch and After-School Snacks Program

REVENUE 4810 (CFDA 10.555)

This program makes it possible for schools to serve wholesome low-cost lunches that meet USDA requirements for a school lunch. School districts are reimbursed for lunches served to students. Rates vary according to whether the lunch is free, reduced-price, or paid. Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

The National School Lunch Program now offers cash reimbursement to help schools serve snacks to children after their regular school day ends. After-school snacks give children a nutritional boost and draw them into supervised activities that are safe, fun, and filled with learning opportunities. In schools where the number of students eligible to receive free and/or reduced-priced meals is 50 percent or more, the snacks are served free to all students.

B. School Breakfast Program

REVENUE 4830 (CFDA 10.553)

The school breakfast program can help close the nutrition gap by providing children with nutritious breakfasts at schools that meet USDA meal requirements. School districts are reimbursed for breakfasts served to students. Rates vary according to whether the breakfast is free, reduced-price, or paid. (In schools qualifying as severe needs schools, additional funds are available up to a maximum reimbursement level.) Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

C. Food Distribution Program

A uniform financial management and accounting system is necessary due to the complexity of the programs and the amount of funds provided. The *South Carolina School Food Service Program Reference Manual* explains the procedures for accounting and reporting for the funds under these programs.

REVENUE 4850 (CFDA 10.550)

When extenuating circumstances occur, school districts may receive cash assistance in the form of payments from the federal government as “Cash in Lieu of Commodities.” This subsistence is used in the Food Distribution Program for improving the diets of school children.

REVENUE 4991 (Commodities) (CFDA 10.550)

Funds are appropriated to the U.S. Department of Agriculture to purchase commodities for the lunch program and disaster feeding. These donated commodities are allocated to the various states and programs on a formula (fair share) basis.

D. Fresh Fruit and Vegetable Program

REVENUE 4860 (CFDA 10.582)

The purpose of this program is to increase fresh fruit and vegetable consumption in elementary schools by providing fresh fruits and vegetables at no charge to all students in the school.

Reimbursement is paid to the district for the participating school. A reimbursement claim must be submitted to the South Carolina Department of Education’s Office of Health and Nutrition on a monthly basis to justify the reimbursement claimed and to enable the Department to provide information on required reports to the U.S. Department of Agriculture.

Farm to School Grant:

Revenue 4999J (CFDA 93.520)

The Centers for Disease Control and Prevention (CDC) administers the Health and Human Services Communities Putting Prevention to Work Program, a prevention and wellness initiative included in Section 4002 of the Patient Protection and Affordability Care Act (Public Law 111-148). As part of this program, the CDC has awarded a grant to South Carolina to fund a two-year project to establish a statewide Farm-to-School program. This project is a joint effort of the SC Department of Health & Environmental Control (DHEC), the SC Department of Agriculture, the SC Department of Education (SCDE), and Clemson University’s Youth Learning Institute. The SCDE is administering the Farm-to-School subgrant process for the partnership.

Core components of the Farm-to-School program include increasing the number of farmers who are certified to provide locally grown products into schools; providing education to foodservice staff and teachers on Farm-to-School practices; and providing hands-on learning activities to promote healthy eating among school children.

This project is designed to support local grantees in implementing identified Farm-to-School components. Grantees will be viewed and highlighted as leaders in South Carolina for implementing Farm-to-School programs. In addition, this project will yield experiences and information to develop additional Farm-to-School practices across our state and to expand Farm-to-School programs to additional schools in South Carolina after this funding opportunity ends.

Definition of Terms Used

Local food—For this project, local food is defined as food grown in South Carolina.

School garden—For this project, a school garden can be defined as a container garden, a raised bed garden, or an in-ground garden.

Eligible Applicants

All school food authorities (public school districts, residential child care centers, private/parochial schools, and charter schools through their district) that meet the eligibility criteria below are eligible to apply. Each application must be to serve one school only. A district may submit multiple applications, but each application must be to serve only one school.

To be eligible, a school must meet all of the following requirements:

- a. participate in the National School Lunch/Breakfast Programs,
- b. have an ADM (Average Daily Membership) that is 50% or more eligible for free and/or reduced-price lunch, and
- c. have at least 100 students enrolled.

Grantees will be required to participate in monitoring and evaluation efforts, which may include tracking meal participation rates, number of pounds of locally grown produce purchased, and the sources of locally grown food products purchased. Project partners will make resources to assist grantees in promoting and monitoring the Farm-to-School program.

In addition, grantees will be required to participate in focus groups to gather information pertaining to the impact of the program and ways to expand Farm-to-School in South Carolina.

Unauthorized Activities

Funds can be used only to implement the Farm-to-School project. Use of funds for any other purposes is prohibited.

Farm-to-School funds cannot be used

- to replace foods that are part of the reimbursable school meal
- for community residents or adults who are attending school functions where students are not present.

Supplement, Not Supplant

Farm-to-School funds must not be used to supplant the National School Lunch Program, the School Breakfast Program, or the Afterschool program.

Required Reporting

Grantees will be required to submit to the SCDE at least one programmatic mid-point and one year-end report, in addition to a final expenditure report at the completion of their project. Grantees will submit quarterly expenditure reports to the SCDE to receive reimbursement funds for expenditures up to \$3,000.

The funds requested must not exceed \$3,000. Farm-to-School funds are to be used only to implement the Farm-to-School project. Funds may not be used to support personnel or benefits.

Complete the budget form included in this application package. Make sure that totals are complete and consistent and that the justification includes line item formulas used to calculate cost. The budget must provide clear evidence that the expenditures are appropriate and justified to support the activities in the project. Expenditures should be reasonable and adequate to complete the project. Round number up (do not include cents). Include the formulas you used to calculate the cost for each line item—for example, tomato plants (5 flats x 11.79/flat = \$59).

Budget Categories

Purchased Services (300)

Expenses such as consultant fees, travel/transportation costs, telephone costs, and other purchased services will be included here. This includes amounts paid for personal services rendered by personnel who are not on the payroll and for other specialized services purchased by the organization. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

a. Contractual Services

Provide a signed contractual agreement, including a written outline of services to be provided by individuals or firms.

b. Travel

All applicants must plan and budget for transportation. Detail expenditures associated with transporting students (e.g., farmer's market visits, farm visits, field trips,). Also include expenditures associated with personnel travel to mandatory/required grant meetings. Travel costs cannot exceed 20% of the grant award.

Supplies and Materials (400)

Include the amounts estimated for material items of an expendable nature.

The appropriate accounts for **allowed expenditures** are

600-256-100	Food Services Salaries
600-256-200	Food Services Employees Benefits
600-256-300	Food Services Purchased Services
600-256-400	Food Services Supplies and Materials
600-256-500	Food Services Capital Outlay
600-256-600	Food Services Other Objects

Responsible Office:Office of Health and Nutrition

Contacts: Todd A. Bedenbaugh (School Lunch/Breakfast/After-School Snacks/Fresh Fruit and Vegetable Programs), 803-734-8205
Craig Brooks (Food Distribution Program), 803-734-8209
Diane D. Gillie (Fresh Fruit and Vegetable Program), 803-734-8193
Andrew Thomas (School Lunch/Breakfast/After-School Snacks Programs), 803-734-8194
Heather Snelgrove (School Lunch/Breakfast/After-School Snacks Programs), 803-734-8197

E-Mail Addresses: tabedenb@ed.sc.gov
cbrooks@ed.sc.gov
dgillie@ed.sc.gov
athomas@ed.sc.gov
hsnelgro@ed.sc.gov

REVENUE **4920** **DRUG AND VIOLENCE PREVENTION
PROGRAM
(TITLE IV, 21ST CENTURY SCHOOLS)**

SUBFUND **209** **SPECIAL REVENUE FUND**

PROJECT NUMBER **FQ**

Allocation Formula

In general

- A. Funds to local educational agencies-
a state shall provide the amount made available to the state under this subpart, less the amounts reserved under section 4112 to local educational agencies for drug and violence prevention and education programs and activities as follows:
 - (a) 60 percent of such amount based on the relative amount such agencies received under Part A of Title I for the preceding fiscal year
 - (b) 40 percent of such amount based on the relative enrollments in public and private nonprofit elementary schools and secondary schools within the boundaries of such agencies
- B. Administrative costs-
of the amount received under paragraph (A), a local educational agency may use not more than 2 percent for the administrative costs of carrying out its responsibilities under this subpart.

(The 30 percent “set-aside” for districts with greatest need is no longer required.)

Legal References

No Child Left Behind Act of 2001, Title IV—21st Century Schools, Part A, Safe and Drug-Free Schools and Communities, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.186A

Guidelines

Allocations are intended to support all South Carolina students in public and nonprofit private schools. LEAs must provide comprehensive violence prevention programs and comprehensive alcohol and other drug abuse prevention programs designed for all students.

Title IV—21st Century Schools, Part A, Safe and Drug-Free Schools and Communities

Section 4115, Authorized Activities, of the Act states the following:

PRINCIPLES OF EFFECTIVENESS

In general.—For a program or activity developed pursuant to this subpart to meet the principles of effectiveness, such program or activity shall

- A. be based on an assessment of objective data regarding the incidence of violence and illegal drug use in the elementary schools and secondary schools and communities to be served, including an objective analysis of the current conditions and consequences regarding violence and illegal drug use, including delinquency and serious discipline problems, among students who attend such schools (including private school students who participate in the drug and violence prevention program) that is based on ongoing local assessment or evaluation activities;
- B. be based on an established set of performance measures aimed at ensuring that the elementary schools and secondary schools and communities to be served by the program have a safe, orderly, and drug-free learning environment;
- C. be based on scientifically based research that provides evidence that the program to be used will reduce violence and illegal drug use;
- D. be based on an analysis of the data reasonably available at the time, of the prevalence of risk factors, including high or increasing rates of reported cases of child abuse and domestic violence; protective factors, buffers, assets; or other variables in schools and communities in the State identified through scientifically based research; and
- E. include meaningful and ongoing consultation with and input from parents in the development of the application and administration of the program or activity.

The appropriate accounts for **allowed expenditures** are

209-200-100**	Support Services Salaries
209-200-200	Support Services Employee Benefits
209-200-300	Support Services Purchased Services
209-200-400	Support Services Supplies and Materials
209-200-500	Support Services Capital Outlay
209-251-100	Student Transportation (Federal/District Mandated)

	Salaries
209-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
209-251-300	Student Transportation (Federal/District Mandated) Purchased Services
209-251-400	Student Transportation (Federal/District Mandated) Supplies and Materials
209-251-500	Student Transportation (Federal/District Mandated) Capital Outlay
209-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)
Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.	
209-370-100	Nonpublic School Services Salaries
209-370-200	Nonpublic School Services Employee Benefits
209-370-300	Nonpublic School Services Purchased Services
209-370-400	Nonpublic School Services Supplies and Materials
209-370-500	Nonpublic School Services Capital Outlay
209-390-100	Other Community Services Salaries
209-390-200	Other Community Services Employee Benefits
209-390-300	Other Community Services Purchased Services
209-390-400	Other Community Services Supplies and Materials
209-390-500	Other Community Services Capital Outlay

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with approved applications and the guidelines established for the Safe and Drug-Free Schools Program. As a result, the function and object account codes displayed above are header accounts only and not the detailed function and object codes that **must** be recorded by the district.**

Responsible Office: Office of Student Intervention Services
Contact: Sabrina Moore, 803-734-8433
E-Mail Address: smoore@ed.sc.gov

REVENUE	4924	21ST CENTURY COMMUNITY LEARNING CENTERS PROGRAM (TITLE IV, 21ST CENTURY SCHOOLS)
SUBFUND	224	SPECIAL REVENUE FUND
PROJECT NUMBER	CL	

Allocation Formula

Funds will be awarded on a competitive grant basis to school districts and other organizations. The purpose of this funding is to serve students who attend schools that either receive or are eligible to receive Title I school-wide assistance. Private schools that serve students from high-poverty communities are also eligible to compete for funds.

To the extent practical, the SCDE will award grants equitably among geographic regions within the state, including rural and urban communities. Priority will be given to applications that target services to students who attend schools identified as in need of improvement under section 1116 of Title I and that are submitted jointly by at least one public school district and one community-based organization, faith-based organization, or other public or private organization.

Grants may be awarded for periods of up to four years at the discretion of the SCDE. Funds requested may not exceed \$200,000 in year one. For projects that are awarded continuation grants, the amount in year two may not exceed \$200,000; in year three, \$150,000; and in year four, \$127,500.

An application submitted by a consortium that includes at least two public school districts may request up to \$375,000 , in year one. For consortia that are awarded continuation grants, the amount in year two may not exceed \$375,000 ; in year three, \$281,250 ; and in year four, \$239,062.

An applicant may request an amount less than the maximum allowed, but by law, the minimum amount that may be awarded to a grantee in any grant year is \$50,000.

Legal References

No Child Left Behind Act of 2001, Title IV, 21st Century Schools, Part B, 21st Century Community Learning Centers (Pub. L. No. 107-110)

CFDA (Catalog of Federal Domestic Assistance) 84.287

Guidelines

The South Carolina Department of Education (SCDE) will award grants, subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers. These grants will be used to

- provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools;
- enable students to meet state and local standards in core academic subjects;
- offer students a broad array of enrichment activities that can complement their regular academic programs; and
- offer literacy and other educational services to the families of participating children.

Section 4205 of the No Child Left Behind Act, “Authorized Activities,” states the following:

(c) **PRINCIPLES OF EFFECTIVENESS.—**

- (1) **IN GENERAL.**—For a program or activity developed pursuant to this part to meet the principles of effectiveness, such program or activity shall—
- (A) be based upon an assessment of objective data regarding the need for before and after school programs (including during summer recess periods) and activities in the schools and communities;
 - (B) be based upon an established set of performance measures aimed at ensuring the availability of high quality academic enrichment opportunities; and
 - (C) if appropriate, be based upon scientifically based research that provides evidence that the program or activity will help students meet the State and local student academic achievement standards.

Disallowed expenditures include costs for the purchase of buses and other vehicles; construction and renovation; fundraising activities; advertising and marketing; activities whose sole or primary purpose is entertainment (fun parks, skating rinks, etc.); incentives and stipends for students; and incentives for paid staff (bonuses, awards, luncheons, etc.).

Allowed expenditures include funds to provide before-school, after-school, and summer school activities that advance student academic achievement. Activities targeting prekindergarten-aged children and adult family members may take place during regular school hours if such times are deemed most suitable for serving these populations. Funds may also be used to provide activities that advance the literacy of the participants’ adult family members and to cover costs associated with

personnel, supplies/materials, and transportation as they relate to the approved activities.

These funds must be used to supplement, and not supplant, other federal, state, and local funds.

Grantees must provide academic enrichment activities to help students meet state and local standards in the core content areas, such as reading, math, and science. Funds may be used for the following activities designed to improve student achievement and performance:

- remedial education activities;
- academic enrichment learning programs;
- additional assistance to students to improve academic achievement;
- mathematics and science education activities;
- arts and music education services;
- entrepreneurial education programs;
- tutoring services (including senior volunteers);
- mentoring programs;
- programs for limited-English-proficient students;
- recreational activities;
- telecommunications and technology education programs;
- expanded library service hours;
- parental involvement and family literacy programs;
- programs for students who have been truant, suspended, or expelled;
- drug- and violence-prevention programs;
- counseling programs;
- character education programs; and
- leadership skills training.

Indirect cost transfers are allowable for the program. This expenditure may not exceed the restricted indirect cost rate approved for the district being served.

The appropriate accounts for **allowed expenditures** are

224-139-100	Early Childhood Programs Salaries
224-139-200	Early Childhood Programs Employee Benefits
224-139-300	Early Childhood Programs Purchased Services
224-139-400	Early Childhood Programs Supplies and Materials
224-139-500	Early Childhood Programs Capital Outlay
224-171-100	Primary Summer School Salaries
224-171-200	Primary Summer School Employee Benefits
224-171-300	Primary Summer School Purchased Services
224-171-400	Primary Summer School Supplies and Materials

224-171-500	Primary Summer School Capital Outlay
224-172-100	Elementary Summer School Salaries
224-172-200	Elementary Summer School Employee Benefits
224-172-300	Elementary Summer School Purchased Services
224-172-400	Elementary Summer School Supplies and Materials
224-172-500	Elementary Summer School Capital Outlay
224-173-100	High School Summer School Salaries
224-173-200	High School Summer School Employee Benefits
224-173-300	High School Summer School Purchased Services
224-173-400	High School Summer School Supplies and Materials
224-173-500	High School Summer School Capital Outlay
224-175-100	Instructional Programs Beyond Regular School Day Salaries
224-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
224-175-300	Instructional Programs Beyond Regular School Day Purchased Services
224-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
224-175-500	Instructional Programs Beyond Regular School Day Capital Outlay
224-188-100	Parenting/Family Literacy Salaries
224-188-200	Parenting/Family Literacy Employee Benefits
224-188-300	Parenting/Family Literacy Purchased Services
224-188-400	Parenting/Family Literacy Supplies and Materials
224-188-500	Parenting/Family Literacy Capital Outlay
224-212-100	Guidance Services Salaries
224-212-200	Guidance Services Employee Benefits
224-212-300	Guidance Services Purchased Services
224-212-400	Guidance Services Supplies and Materials
224-212-500	Guidance Services Capital Outlay
224-213-100	Health Services Salaries
224-213-200	Health Services Employee Benefits
224-213-300	Health Services Purchased Services
224-213-400	Health Services Supplies and Materials
224-213-500	Health Services Capital Outlay
224-214-100	Psychological Services Salaries
224-214-200	Psychological Services Employee Benefits
224-214-300	Psychological Services Purchased Services

224-214-400	Psychological Services Supplies and Materials
224-214-500	Psychological Services Capital Outlay
224-223-100	Supervision of Special Programs Salaries
224-223-200	Supervision of Special Programs Employee Benefits
224-223-300	Supervision of Special Programs Purchased Services
224-223-400	Supervision of Special Programs Supplies and Materials
224-223-500	Supervision of Special Programs Capital Outlay
224-224-100	Improvement of Instruction In-service and Staff Training Salaries
224-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
224-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
224-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
224-224-500	Improvement of Instruction In-service and Staff Training Capital Outlay
224-251-100	Student Transportation (Federal/District Mandated) Salaries
224-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
224-251-300	Student Transportation (Federal/District Mandated) Purchased Services
224-251-400	Student Transportation (Federal/District Mandated) Supplies and Materials
224-251-500	Student Transportation (Federal/District Mandated) Capital Outlay
224-254-100	Operation and Maintenance of Plant Salaries
224-254-200	Operation and Maintenance of Plant Employee Benefits
224-254-300	Operation and Maintenance of Plant Purchased Services
224-254-400	Operation and Maintenance of Plant Supplies and Materials
224-254-500	Operation and Maintenance of Plant Capital Outlay
224-256-100	Food Services Salaries
224-256-200	Food Services Employee Benefits
224-256-300	Food Services Purchased Services
224-256-400	Food Services Supplies and Materials
224-256-500	Food Services Capital Outlay
224-258-100	Security Salaries

224-258-200	Security Employee Benefits
224-258-300	Security Purchased Services
224-258-400	Security Supplies and Materials
224-258-500	Security Capital Outlay
224-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.

224-320-100	Community Recreation Services Salaries
224-320-200	Community Recreation Services Employee Benefits
224-320-300	Community Recreation Services Purchased Services
224-320-400	Community Recreation Services Supplies and Materials
224-320-500	Community Recreation Services Capital Outlay
224-340-100	Public Library Services Salaries
224-340-200	Public Library Services Employee Benefits
224-340-300	Public Library Services Purchased Services
224-340-400	Public Library Services Supplies and Materials
224-340-500	Public Library Services Capital Outlay
224-390-100	Other Community Services Salaries
224-390-200	Other Community Services Employee Benefits
224-390-300	Other Community Services Purchased Services
224-390-400	Other Community Services Supplies and Materials
224-390-500	Other Community Services Capital Outlay

Responsible Office:	Office of Student Intervention Services
Contact:	Jesse Outen, 803-734-8291
E-Mail Address:	jouten@ed.sc.gov

REVENUE	4995	CDC STATE AND LOCAL COORDINATED SCHOOL HEALTH PROGRAMS
SUBFUND	248	SPECIAL REVENUE FUND
PROJECT NUMBER	FR	

Allocation Formula

Allocations are distributed on a competitive grant award basis as funds are available. Districts identified with high Chronic Disease, HIV, and Sexually Transmitted Disease rates, and large student populations may receive priority for funding based on current data, district need, and readiness to implement effective programs.

Legal References

Public Health Service Act § 301(A)

CFDA (Catalog of Federal Domestic Assistance) 93.938

Guidelines

The primary objective of the Centers for Disease Control, Division of Adolescent and School Health (CDC DASH), cooperative agreement #5U87DP001244-02 entitled “Improving the Health and Educational Outcomes of Young People in South Carolina” is to assist districts and schools in developing a coordinated school health approach to improve physical activity and nutrition, and prevent tobacco use and HIV/AIDS among school age youth. Funds from this source are used in the following ways:

- A. Grants are awarded to partner organizations to provide program assistance, professional development training, technical assistance, follow up, and evaluation for the statewide school health initiative. The grant request for application and awards provide the guidelines and funding guidance information.
- B. Grant awards are made to districts, schools, youth-serving agencies and organizations, for project and program activities that support the South Carolina Healthy Schools coordinated school health initiative. The grant request for application and awards provide the guidelines and funding guidance information.

The appropriate accounts for **allowed expenditures** are

248-100-100**	248-200-100**
248-100-200	248-200-200
248-100-300	248-200-300
248-100-400	248-200-400
248-100-600	248-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with approved project grants and the guidelines established for the CDC State and Local Coordinated School Health Programs. As a result, the function and object codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office:	Office of Health and Nutrition
Contact:	Lynn Hammond, 803-734-8076
E-Mail Address:	lhammond@ed.sc.gov

REVENUE	4996	LEARN AND SERVE AMERICA
SUBFUND	249	SPECIAL REVENUE FUND
PROJECT NUMBERS	FA/GF	

Allocation Formula

Funds are allocated through a grant application process to districts meeting criteria specified in the federal grant.

Legal References

National and Community Service Trust Act of 1993

CFDA (Catalog of Federal Domestic Assistance) 94.004

Guidelines

Service-learning is a method of teaching and learning that connects classroom lessons with meaningful service to the community while helping to encourage civic responsibility. Students from PK-16 learn and develop through active participation in thoughtfully organized service that is conducted in and meets the needs of the communities. Service activities are integrated into and enhance the academic curriculum of the students.

Disallowed expenditures include stipends to students.

Allowed expenditures include salaries, benefits, purchased services, and costs of supplies and materials, and approved equipment.

The appropriate accounts for **allowed expenditures** are

249-100-100**	249-200-100**	249-300-100**
249-100-200	249-200-200	249-300-200
249-100-300	249-200-300	249-300-300
249-100-400	249-200-400	249-300-400

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Learn and Serve America Program guidelines. The function and object account codes displayed above are header accounts only and not the detailed function and object codes that **must be recorded by the district.

Responsible Office: Office of Student Intervention Services
Contact: Sabrina Moore, 803-734-8433
E-Mail Address: smoore@ed.sc.gov

APPENDIX A

Flexibility Procedures (FY 2011-12)

Under Joint Resolution H.3642 and Provisos 1.40, 1.47 and 1A.22 for fiscal year 2011-12, all school districts and special schools of this State may transfer and expend funds...to ensure the delivery of academic and arts instruction to students.

Financial Flexibility

1. All transfers, including requests for Barnwell funds, must be completed and submitted to SCDE by June 30, 2012. Quarterly reports are encouraged. Only submit reports quarterly if an action is approved.
2. Districts may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children's Education Endowment fund. No federal funds may be flexed.
3. In order to take advantage of the financial flexibility provisions, at least seventy percent (70%) of the school district's expenditures must be utilized within the In\$ite categories of instruction, instructional support and non-instructional pupil services. Those functional areas are outlined in Item #4 under Reporting Requirements.
4. If you choose to take advantage of this flexibility, you **must** maintain the integrity of the program guidelines as outlined in the Funding Manual.
5. The only appropriations that are **excluded** from this flexibility are as follows:

NBC Salary Supplement (Revenue 3532); Teacher of the Year (Revenue 3533)

Teacher Salary Increase (Revenue 3550)

Teacher Salary Increase Fringe (Revenue 3555)

Teacher Supplies (Revenue 3577) – unless otherwise flexed under Teacher Supply Provision 1A.16

Aid to Districts – Special Ed (Revenue 3585)

IDEA MOE Special Allocation (Revenue 3588)

6. Judicious caution should be used when transferring those funds received through a competitive grant process.
7. Prior to implementing the flexibility provisions, school districts **must** provide to public charter schools the per pupil allocation due to the charter schools for each categorical program for which they are eligible to receive funding.
8. For the 2011-12 Section 59-21-1030 (Maintenance of Effort) is suspended.

APPENDIX A (cont'd)

Section 2 – Staffing Flexibility/Maximizing Resources

1. Districts may suspend professional staffing ratios, except for four-year-old programs.
2. Districts may delay teacher contracts from April 15th to May 15th. Teachers must notify the district, in writing, of acceptance of the contract within ten days of such notification or May 25th, whichever occurs later.
3. Districts may uniformly negotiate salaries below the district salary schedule for the 2011-12 year for retired teachers who are not participants of the TERI program.
4. Districts may furlough teachers for up to 5 non-instructional days, provided that district administrators are furloughed for twice the number of days, not to exceed 10 days.
5. To further ensure resources are maximized, districts are encouraged to: (1) limit the number of low enrollment courses, (2) reduce travel for staff and board, (3) reduce and limit activities requiring dues and fees, (4) reduce transportation costs for extracurricular and academic competitions, and (5) expand virtual education.

Reporting Requirements

1. By June 30, 2012, districts must certify where noninstructional or nonessential programs have been suspended in response to Sections 1 & 2 of the joint resolution.
2. Certification must be in writing, signed by the board chairman and the superintendent, and delivered electronically to the State Superintendent of Education. The SCDE will forward to the following: the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee.
3. The certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the Internet website maintained by the school district.
4. Districts must report as of June 30, 2012, using the In\$ite categories, all expenditures in Instructional, Instructional Support and non-Instructional student services. The following functions must be reported:

Function Name

Function Number

a. Instruction

All 100 functions

APPENDIX A (cont'd)

b. Attendance & Social Work	211
c. Guidance	212
d. Health Services	213
e. Psychological Services	214
f. Exceptional Program Services	215
g. Vocational Placement	216
h. Career Specialists	217
i. Curriculum Development	221
j. Library Media	222
k. In-Service/Staff Training	224
l. School Administration	233
m. Pupil Transportation	251, 255
n. Food Service	256
o. Security/Safety	258
p. Planning	262
q. Pupil Activities	271, 272, 273
r. Community Services	All 300 functions

Flexibility forms can be found at the Office of Finance website at the following link:

<http://ed.sc.gov/agency/cfo/finance/FlexibilityGuidelines.html>

APPENDIX B

SOUTH CAROLINA PUBLIC CHARTER SCHOOLS

School Name	Grade Levels	District Sponsor	Date Opened	Contact
Academy for Teaching and Learning	K–8	Chester	August 2006	Robyn Welborn 109 Hinton Street Chester, SC 29706 803-385-6334
Aiken Performing Arts Academy	9–12	Aiken	August 2005	Keisha Lloyd-Kennedy 130 Avery Lane Aiken, SC 29801 803-644-4824
Brashier Middle College	9–12	Greenville	August 2006	Michael Sinclair 1830 West Georgia Rd Simpsonville, SC 29680 864-757-1800
Bridgewater Academy	K–8	Horry	August 2003	Craig Crawford 316 Bush Drive Myrtle Beach, SC 29579 843-236-3689
Calhoun Falls	6–12	SCPCSD	August 2008	Deidre McCullough 205 Edgefield Street Calhoun Falls, SC 29628 864-418-8014
Carolina School for Inquiry	K–5	Richland 1	August 2006	Victoria Dixon-Mokeba 7405-A Fairfield Road Columbia, SC 29203 803-691-1250
Charleston School for Math & Science	6–12	Charleston	August 2008	Ginger Moore PO Box 21406 Charleston, SC 29413 843-720-3085
Charleston Development Academy	K–6	Charleston	August 2003	Cecelia Gordon Rogers 233 Line Street PO Box 20518 Charleston, SC 29413 843-722-2689
Children's Attention Home	K–8	York 3	August 2004	Hugh Wilson PO Box 2912 Rock Hill, SC 29372 803-328-6555
CHOICES	5–8	Darlington Florence 1	August 2002	Ralph Porter PO Box 15386 Florence, SC 29506 843-664-8993

APPENDIX B (cont'd)

School Name	Grade Levels	District Sponsor	Date Opened	Contact
Discovery School of Lancaster County	K-5	Lancaster	August 2000	Thomas H. McDuffie 302 West Dunlap Street Lancaster, SC 29720 803-285-8430
East Cooper Montessori Charter School	1-8	Charleston	August 2003	Jody Swanigan 250 Ponsbury Road Mt. Pleasant, SC 29464 843-216-2883
East Point Academy	K-2	SCPCSD	August 2011	Renee Matthews 1340 Knox Abbott Drive Cayce, SC 29033 803-739-4992
Fox Creek High School	9-12	Edgefield	August 2004	Dr. Tim Murph 165 Shortcut Road North Augusta, SC 29860 803-613-9435
Greenville Technical Charter High School	9-12	Greenville	August 1999	W. Fred Crawford 506 Pleasantburg Drive Bldg #119, Mailstop 1201 Greenville, SC 29607 864-250-8844
Greer Middle College	9-12	Greenville	August 2008	William f. Roach, Jr 138 West McElhaney Rd Taylors, SC 29687 864-469-7571
Palmetto State E-cademy	9-12	SCPCSD	August 2008	Dr. Barbara Stoops 115 Atrium Way, Suite 200 Columbia, SC 29223 803-391-0606
James Island Charter High School	9-12	Charleston	August 2003	Robert Bohnstengel 1000 Fort Johnson Road Charleston, SC 29412 843-762-2754
Lake City College Preparatory Academy	K-9 (full K-12)	SCPCSD	August 2010	Dr. Deloris Brown 1009 e. Main Street Lake City, SC 29560 843-374-0128
Langston Charter Middle School	6-8	Greenville	August 2005	Gregory Abel 1950 Woodruff Rd Greenville, SC 29607 864-286-9700

APPENDIX B (cont'd)

School Name	Grade Levels	District Sponsor	Date Opened	Contact
LEAD Academy	5-6 (full 5-8)	Greenville	August 2010	Rodney Johnson 80 Byrdland Drive Greenville, SC 29607 864-770-1790
Legacy Charter School	K-10(full K-12)	Greenville	August 2006	Frank Powell 900 Woodside Avenue Greenville, SC 29611 864-248-0646
Lloyd-Kennedy Charter School	3-8	Aiken	August 2002	Keisha Lloyd-Kennedy 130 Avery Lane Aiken, SC 29801 803-644-4824
MLD Learning Academy	K5–10	SCPCSD	September 2005	Benita Dinkins Robinson 321 Roland Stret P.O. Box 136 Bishopville, SC 29010 803-483-3000
Meyer Center for Special Children	preK–K	Greenville	August 1999	Louise Anthony 1132 Rutherford Road Greenville, SC 29609 864-250-0005 x 204
Midland Valley Preparatory School	K–8	Aiken	August 2002	Bette Jean Doggett 2432 Jefferson Davis Highway Graniteville, SC 29829 803-594-1028
Orange Grove Elementary	PK–5	Charleston	August 2006	Larry DiCenzo 1225 Orange Branch Rd Charleston, SC 29407 843-763-1520
Palmetto Academy of Learning and Success	K-8	Horry	August 2010	Cortney Fancher PO Box 2774 Murrells' Inlet, SC 29576 843-450-4693
Palmetto Scholar's Academy	6-8 (full 6-12)	SCPCSD	August 2010	Emeriel Hubbard 2415 Avenue F North Charleston, SC 29405 843-300-4119
Palmetto Youth Academy	6-8	Florence 1	August 2005	Yvonne Brown-Burgess PO Box 15054 Quinby, SC 29506 843-679-7070
Pattison's Academy for Comprehensive Education	K-8	Charleston	August 2010	Sloan Cooper 2383 Highway 41 Mt. Pleasant, SC 29466 843-849-6707
Phoenix Charter High School	9–12	Clarendon 2	August 1999	Nancy Roberson PO Box 170 Alcolu, SC 29001 803-505-6800

APPENDIX C

Due Dates For SCDE Reports 2011-12

Listed below are reports required by the Office of Finance and their due dates. Reports listed below that are identified by a dollar sign (\$) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Office of Finance by the specified due date.

OCTOBER 3	DEADLINE FOR PCS STAFF UPDATES
NOVEMBER 15	MEMBERSHIP/ATTENDANCE 45-DAY REPORT (\$) STUDENT ACCOUNTABILITY 45-DAY REPORT (\$)
DECEMBER 1	2010-11 AUDITS AND IN\$ITE
DECEMBER 15	MEMBERSHIP/ATTENDANCE - CERTIFY 45 DAY REPORT STUDENT ACCOUNTABILITY - CERTIFY 45 DAY REPORT
APRIL 19	MEMBERSHIP/ATTENDANCE 135-DAY REPORT STUDENT ACCOUNTABILITY 135-DAY REPORT PRESCHOOL HANDICAPPED REPORT (\$) HOME INSTRUCTION REPORT (\$) PCS UPDATES FOR 135-DAY FUNDING (\$)
MAY 18	RUN PCS FUNDING REPORT MEMBERSHIP/ATTENDANCE CERTIFY 135-DAY REPORT STUDENT ACCOUNTABILITY CERTIFY 135-DAY REPORT
JUNE 29	FLEXIBILITY REQUEST 2011-12
JUNE 29	FINAL CHANGES TO PCS FOR FY 12 TECHNOLOGY PROFICIENCY

APPENDIX D

FY 2011-12 PROJECT ACCOUNTING LISTING

PROJECT NUMBER	REVENUE CODE	STATE, LOTTERY AND EIA FUNDED PROGRAMS
DA/DB	3170	STATE SCHOOL BUILDING AID
DC	3172	CHILDREN'S ED ENDOWMENT (BARNWELL)
DL	3116	EEDA – MISCELLANEOUS
FC	3199	OTHER STATE FUNDS
FN	3136	STUDENT HEALTH AND FITNESS – NURSES
IF/IB	3590	SCHOOL BUILDING
IS	3599	MISCELLANEOUS EIA
LM	3699	MISCELLANEOUS LOTTERY
TF	3509	ARTS IN EDUCATION
VA	3112	CAREER & TECHNOLOGY NURSING PROGRAM
VA	3125	CAREER & TECHNOLOGY EQUIPMENT – STATE
VA	3128	HIGH SCHOOLS THAT WORK/MAKING MIDDLE GRADES WORK - STATE
VA	3525	CAREER & TECHNOLOGY EQUIPMENT – EIA
VA	3578	HIGH SCHOOLS THAT WORK/MAKING MIDDLE GRADES WORK – EIA
VA	3592	CAREER/TECHNOLOGY WORK BASED LEARNING

PROJECT NUMBER	REVENUE CODE	FEDERALLY FUNDED PROGRAMS
BA	4310	TITLE I
BC	4999	MIGRANT EDUCATION - CONSORTIUM
BD	4310	SCHOOL IMPROVEMENT DISTINGUISHED SCHLS
BE	4310	NEGLECTED AND DELIQUENT
BG	4310	MIGRANT EDUCATION
BH	4314	SCHOOL IMPROVEMENT GRANT
BI	4320	CHARTER SCHOOLS
BJ	4310	SCHOOL IMPROVEMENT
BP	4341	TITLE III LANGUAGE INSTRUCTION
BS	4312	RURAL AND LOW-INCOME SCHOOL PROGRAM
CA	4510	IDEA
CB	4510	PERSONNEL DEVELOPMENT COLLABORATION
CE	4510	IDEA – GROUP HOMES
CG	4520	IDEA – PRESCHOOL
CL	4924	21 ST CENTURY LEARNING SCHOOLS

CO	4510	PERSONNEL DEVELOPMENT
CT	4999	STATE IMPROVEMENT GRANTS
EA	4410	ADULT EDUCATION, REGULAR
EC	4410	ADULT INSTITUTION
ED	4410	ADULT ED – ENGLISH LITERACY/CIVICS
EG	4999	PROJECT LEO
EK	4360	EVEN START FAMILY LITERACY
ER	4999	CAREER READINESS
ES	4331	ENHANCING EDUCATION THROUGH TECHNOLOGY (E2T2) COMPETITIVE
ET	4331	ENHANCING EDUCATION THROUGH TECHNOLOGY (E2T2) FORMULA
FA	4996	LEARN AND SERVE AMERICA
FC	4999	MISCELLANEOUS FEDERAL
FH	4999	HOMELESS CHILDREN
FL	4999	SC TEEN LEAD
FQ	4920	DRUG AND VIOLENCE PREVENTION
FR	4995	COMPREHENSIVE HEALTH EDUCATION
FV	4860	USDA FRESH FRUIT & VEGETABLE PROGRAM
GF	4996	PROJECT SPIRIT
MS	4325	MATHEMATICS AND SCIENCE PARTNERSHIPS PROGRAM
SA	4315	TITLE I (ARRA)
SB	4346	TEACHER INCENTIVE (ARRA)
SC	4540	IDEA (ARRA)
SE	4870	FOOD SERVICE EQUIPMENT
SF	4350	STATE FISCAL STABILIZATION FUND (ARRA)
SG	4550	IDEA PRESCHOOL (ARRA)
SH	4316	SCHOOL IMPROVEMENT DISCRETIONARY (ARRA)
SJ	4315	TITLE I SCHOOL IMPROVEMENT (ARRA)
SM	4344	MCKINNEY-VENTO HOMELESS (ARRA)
SN	4315	TITLE I NEGLECTED AND DELINQUENT (ARRA)
SS/ST	4333	E2T2 (ARRA)
TN	4999	FOOD SERVICE TEAM NUTRITION
TP	4342	TEACHER INCENTIVE FUND
TQ	4351	IMPROVING TEACHER QUALITY
TT	4348	TEACHER INCENTIVE FUND YEAR 3
VA	4210	CAREER AND TECHNOLOGY, TITLE I

APPENDIX E

Miscellaneous Revenue Codes and Subfunds:

When allocations to school districts exceed \$500,000 from a single source of funds, a unique revenue code and subfund are assigned to those funds and guidelines for those funds will appear in the Funding Manual produced by the Office of Finance. If total allocations do not exceed \$500,000, miscellaneous revenue coded and subfunds will be used as follows:

<u>Source of Fund</u>	<u>Revenue Code</u>	<u>Subfund</u>
Misc.State Restricted	3199	800 Series *
Misc. EIA	3599	399
Misc. State	3999	General Fund (100)
Misc. Lottery	3699	969
Misc. Federal	4999	800 series *

*Districts choose any subfund available for use in the 800 series.